Application instructions for the employer's separate report

Project to establish National Incomes Register

Version history

Version	Date	Description
1.0	12/06/2017	Document published.
1.01	14/11/2018	Clarified the descriptions and data designations of the "Payer's suborganisations" (PayerSubOrgs) and "Payer's pension policy number" (PensionIn-surance) data items
		Clarified the data and descriptions of the "Occupational accident insurance" (AccidentInsurance) data group due to a change made to the schema.
		Changed the wording "replacement return" to "replacement report". Changed the occurrences of "faulty report" to "invalid report". Changed the occurrences of "substitute report" to "replacement report". Changed the occurrences of "pension arrangement number" to "pension policy number".

Contents

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DATA DESIGNATION	DESCRIPTION
RECORD DATA (DeliveryData)	The data contained in the record is technical in nature. This data is used to indicate, for example, the record's creation time, owner, submitter and file generator, and how invalid reports are processed. See the technical message structures for a complete list of record data.
Time of record creation	The time when the record was created in the payer's system.
Data source	The software that generated the record. In this field, enter the software used to generate the record submitted to the Incomes Register.
Record type	Data on what kinds of reports are submitted in the record. The code value of the Employer's separate report is 101.
Payer's record reference	The payer's internal reference uniquely identifying the record. A record reference generated by the Incomes Register is returned to the payer, who can then use it to cancel the record, if necessary. A record is cancelled in the technical interface as a separate message, not as part of an employer's separate report. If the payer so desires, they can also target the record cancellation using their own, internal reference. The payer's record references must be unique to each record.
Rule for invalid report processing: • Invalid reports are rejected • Entire record is rejected	Report processing in a situation where the record contains invalid reports. The payer chooses the processing method from the two alternatives below. **Invalid reports are rejected** – Reports in the record that contain no errors are inserted into the database, and

TULOREKISTERI

	only invalid reports are rejected. Feedback on invalid reports is provided to the payer.
	Entire record is rejected - The entire record is rejected, if it contains invalid reports. Feedback on the rejection of the record is provided to the payer.
	The rule for invalid report processing is intended for cases where data is submitted via the electronic interface or the upload/download service, but is not used when data is submitted via an online form of the user interface, or via a paper form.
Is this production data?	The payer must indicate whether the submitted record comprises data in the submitter's production environment. This is indicated by selecting either "Yes" or "No". The information prevents the mix-up of production and test materials.
Record owner	The payer.
Record file generated by	The party that generated the record; could be an accounting company, for example.
Record submitted by	The technical operator of the record, for example a TYVI operator.
CONTACT PERSONS FOR THE RECORD (ContactPersons)	A contact person from whom additional information on the record or the contents of reports in the record can be requested. Several contact persons can be reported.
Name	Contact person's first name and last name.
Telephone number	Contact person's telephone number.

E-mail	Contact person's e-mail address.
Field of responsibility • Content issues • Technical issues	The contact person's field of responsibility. Operative and technical issues can have different contact persons. **Content issues** - This contact person is responsible for issues related to the information contents of reports. **Technical issues** - This contact person is responsible for technical issues related to the record.
REPORTING DATE (Reportdate)	Date on which the payer reports the data to the Incomes Register. The "No wages payable" data must be reported no later than on the fifth day of the following calendar month. The "Employer's health insurance contribution (total)" data and "Deductions to be made from the employer's health insurance contribution" data are submitted monthly, no later than on the fifth day of the following calendar month.
Reporting date	Enter the date on which the payer reports the data.
PAYER DETAILS (Payer)	The payer refers to an employer, other payer of the payment, issuer of a non-monetary benefit, or other submitter of a report, who is obligated to report the data to the Incomes Register. In this document, the term 'payer' is used for the submitter.
Type of identifier • Finnish Business ID • Finnish personal identity code • VAT number (VAT) • GIIN • Tax Identification Number (TIN) • Finnish trade registration number	The available payer identifier types are listed and described below. Business ID issued in Finland Personal Identification Number issued in Finland Value Added Tax identifier used in the EU area Identifier of a financial institution entered in the FATCA register Taxation identification or register number issued by a foreign tax authority (Tax Identification Number, TIN) Identifier entered in a foreign trade register

• Foreign business registration number • Foreign personal identification number • Other	Business ID issued abroad Personal Identification Number issued abroad Identifier other than those listed above The data must be primarily submitted with a Business ID or a Finnish Personal Identification Number. If the payer does not have a Finnish customer identifier, the data should be reported using a foreign identifier. This also requires the entry of further identification and contact details. It is recommended that both identifiers be reported if the payer has both a Finnish and a foreign identifier.
Identifier	Payer's identifier, for example 1234567-8
Country code	If the identifier type is other than a Business ID or Finnish Personal Identification Number, enter the code of the country that issued the identifier. The country that issued the identifier can be different to the payer's country of residence. The country code is selected from the value list.
Name of country	Enter the name of the country that issued the identifier, if the "Unknown" (99) country code was selected.
Basic payer details (PayerBasic)	
The payer does not have a customer ID	If the payer does not have a valid customer ID, select "Yes" (true) as the value. Data can be reported without a customer ID only if the payer does not have a valid Finnish or foreign customer ID. If data is reported without a customer ID, despite the fact that the payer has an ID, the payer is in violation of the obligations laid down in the act on the income information system.

Company name	Name of the payer, if the payer is a company. This information must only be entered when the payer does not have a Finnish customer ID.
Last name	The last name of the payer, if the payer is a natural person. This information must only be entered when the payer does not have a Finnish customer ID.
First name	The first name of the payer, if the payer is a natural person. This information must only be entered when the payer does not have a Finnish customer ID.
Date of birth	Payer's date of birth, if the payer is a natural person. This information must only be entered when the payer does not have a Finnish customer ID.
Contact language: • Finnish • Swedish • English	The language in which the payer conducts business. The alternatives are Finnish, Swedish and English. By giving the contact language, the payer can ensure that the written contacts of data users are in the language the payer knows best. It should be noted, however, that only the official languages, Finnish and Swedish, are the language alternatives for some data users.
Payer's address (Address)	This data must only be entered if the payer does not have a Finnish customer ID.
c/o	Specifier of the payer's address.
Street address	Payer's street address.
P.O. Box	Payer's P.O. Box.
Postal code	Payer's postal code.

TULOREKISTERI

City	Payer's city.
Country code	Enter the country code for the address, if the address is abroad. The country code is selected from the value list.
Name of country	Enter the name of the country for the address, if the "Unknown" country code was selected.
Payer's suborganisations (PayerSubOrgs)	A suborganisation is a part of an organisation established by the payer for a specific function or purpose.
Suborganisation type • Keva's submitter codes • Payer's own codes	The suborganisation's identifier type can be the submitter codes of Keva (former Kuntien eläkevakuutus), or the payer's own codes that the payer can use to distinguish its business units from each other. A report may contain only one suborganisation of a specific Suborganisation's identifier type. **Keva's submitter codes -** These codes are used by municipal, state, church and Kela employers who have unique submitter codes issued by Keva for itemising the earnings payment reports of their different departments and agencies. A report may contain only one value under Keva's submitter codes. **Payer's own codes -** Employers that are not public sector entities can also itemise the earnings payment reports of the different places of business within their organisation, by using a self-generated identifier. An identifier generated by the payer can be, for example, an identifier of an accounting unit. The "No wages payable" data cannot be submitted by suborganisation.
Suborganisation's identifier	An identifier from Keva's submitter codes, or an identifier generated by the payer, for example an accounting unit identifier 0123456-2-001.

TULOREKISTERI

Payer's pension policy number (PensionInsurance)	Several pension policy numbers can be entered. This information must be reported, if the No wages payable information was specified in the report.
Earnings-related pension provider code	The company identifier of the payer's earnings-related pension provider. The company identifier is a two-or-five-character identifier. If several pension insurances are currently valid with different providers, all valid insurance details can be entered.
Pension policy number	The payer's pension policy number.
Payer's occupational accident insurance (AccidentInsurance)	Several insurance numbers can be entered. If several accident insurances are currently valid, all valid insurance details can be entered. The payer's occupational accident insurance information must be specified if the payer has insured its employees with more than one occupational accident insurance policy, and the No wages payable information is specified in the report.
Occupational accident insurance company identifier (Id)	The company identifier of the payer's occupational accident insurance company. If the occupational accident insurance company does not have a Finnish customer identifier, the foreign identifier should be reported.
Type of identifier	The available occupational accident insurance company identifier types correspond to the values of the Type of identifier (IdType) code set.
Identifier	Insurance company identifier, for example 1234567-8.

TULOREKISTERI

Country code	If the identifier type is other than a Business ID, enter the code of the country that issued the identifier. The country code is selected from the value list.
Name of country	Enter the name of the country that issued the identifier, if the "Unknown" (99) country code was selected.
Occupational accident insurance policy number	The policy number of the payer's occupational accident insurance.

REPORT DATA (Reports)

REPORT (Report)

Service data (ReportData)

| Type of action:

• New report
• Replacement report | Select "New report" or "Replacement report" as the type of action.

If the type of action is "New report", the report will not replace a previously submitted report. The payer receives a report reference assigned by the Incomes Register when submitting a new report. In a new report, the payer must also specify the payer's report reference, with which the payer uniquely identifies its report and which allows the payer to allocate any errors to an individual report. The payer's reference must be specified when data is submitted via the technical interface or the uploading service.

If "Replacement report" has been selected as the type of action, the report will be substituted for a previously submitted report. In the case of substitution, all of the report data is resubmitted, including the data that was correct in the original report in addition to new and changed data.

When submitting the new report, the payer is given a report reference generated by the Incomes Register, using which any future corrections (using a replacement report) can be allocated to the correct original report. It is also |

TULOREKISTERI

	recommended that the payer assign a version number to the report, using which the replacement report can be allocated to the latest valid report version. If the payer does not have the capability to use the report reference generated by the Incomes Register in the corrections, the payer's own, internal report reference can be used for this purpose. This may be the case when, for example, the payer is unable to save or allocate the report reference generated by the Incomes Register to the submitted report. A replacement report can be allocated to the original report based on the payer's own report reference. The payer's own report reference must be unique to each report. Data is cancelled using its own message. The procedure for correcting data in the Incomes Register is being separately reviewed with the software companies. The correction and cancellation of data is discussed in the document, "Reporting data to the Incomes Register". Furthermore, separate customer instructions for data correction will be prepared, taking account of error situations when paying and reporting.
Incomes Register report reference	A unique report reference issued by the Incomes Register. The report reference is used as allocation information when a previously submitted report is being maintained or cancelled. The payer receives a report reference assigned by the Incomes Register when submitting a new report.
Payer's report reference	The payer's internal additional reference that uniquely identifies the report. The report reference is used as allocation information when a previously submitted report is being maintained or cancelled. The payer's own internal report reference must be unique to each report.
Report version number	If the payer so desires, they can use a version number to specify the submitted corrections or cancellations to ensure that the correction or cancellation is performed on the latest valid report.

TULOREKISTERI

Reporting period (PaymentMonth)	The period from which the data is reported. The data is reported as calendar months and the year.
Payment month	The reporting period of a payer-specific report. The period is entered as months.
Payment year	The reporting year of a payer-specific report. The maximum value for this entry is the current year plus one year.
Income type data (Transactions)	
Income type details: • No wages payable • Employer's health insurance contribution (total) • Deductions to be made from the employer's health insurance contribution	**No wages payable** - This data is entered when the payer has paid no wages at all during the month in question. If the payer has paid wages during the month in question, this information is not entered. The No wages payable information can be reported in advance for six calendar months if it is known that there is no intention to hire anyone during the next six months. This information must be entered only if the payer has registered as a regular wage-paying employer with the Tax Administration's employer register. The No wages payable data cannot be submitted by suborganisation. This data is submitted only when the payer has not paid any wages whatsoever during the month in question. **Employer's health insurance contribution** (total) – The payer reports the amount of employer's health insurance contribution calculated from the wages it has paid during the month in question. The total amount of wages is not reported here, but the total amount of the employer's health insurance contributions calculated from the wages during the reporting month. Deductions reported under Deductions to be made from the employer's health insurance contribution income type are not deducted from the amount. **Deductions to be made from the employer's health insurance contribution** – Deductions voluntarily made by

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	the payer from the health insurance contributions on the following grounds:
	- a daily allowance benefit paid under the Health Insurance Act - daily allowance paid under a statutory mandatory or voluntary accident or traffic insurance - earnings-related pension, rehabilitation allowance or disability pension and the related rehabilitation increase paid under earnings-related pension legislation. The health insurance contribution can also be rectified when the employer has paid annual holiday pay or holiday compensation for the parental benefit period and received compensation for this from Kela. Deductions made from the amount of the health insurance contribution are reported in the report for the month during which the deduction was made.
Amount	A monetary amount must be reported for the selected income type. No amount is reported, if "No wages payable" has been selected as the payment type.