



1. Information on the employing company or community

Business ID or personal identity code	Name of the employer	
Mailing address		Postal code and post office

2. Information on the year and wages

Insurance year	Wage sum of employees (euro)	Wage sum of partial owners (euro)
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3. Signature and additional information

Additional informationTelephone	
Person to contact	Telephone
Date	Signature and printed name

For instructions, see other side.

Please note that bank account information cannot be submitted with this form. Easiest way to report changes in your bank account information is using our online service, which can be accessed through our website www.tvr.fi. You can also submit the Wage sum report in our online service. You can log in to our online service using personal online banking codes, mobile certificate or certificate card.

If you do not have the possibility to use the online service, please contact our customer service, tel. 075 757 0500.

Send the form free of charge to:

Työttömyysvakuutusrahasto
Tunnus 5017569
00003 Vastauslähetys

Instructions for completing the form

Please make all the marks in the appropriate blanks on the form. Unfortunately, due to the electronic processing of the forms no information written outside the blanks will be received.

Information on the employing company or community

Provide the employer's identification code, either Business ID or personal identity code. The personal identity code is provided only if the employer has no Business ID. The Business ID is entered in the format 0123456-2.

Under mailing address, provide the address to which you wish the decision to be sent.

Annual and payroll data

The insurance year is the calendar year during which the wages reported in this report have been paid. The insurance year is indicated in four digits (for example, 2013).

Indicate the insurance year's total payroll amount separated into employee and partial owners' wage sums. Round the wage sums to the nearest euro. Wages should always be reported in connection with business-id or personal id-number.

Please notice that wages of an entrepreneur should not be reported to the Unemployment Insurance Fund.

Wages used as the basis of unemployment insurance contributions include wages received in an employment or public service relationship, performance-related pay or other remuneration paid as or agreed to be paid as compensation for work. In addition, remuneration paid by a bankrupt's estate, an authority in charge of pay security or other substitute payer is considered as wages.

The wages required to be reported include, for example, monthly, hourly and contract-based salaries; fringe benefits by their taxable value; annual holiday pay and other holiday pay; age bonuses and shift work bonuses; sick pay; and salary for insurance purposes for work performed abroad.

The wages required to be reported do not include, for example, tax-free reimbursement for expenses or compensation for damages and other similar payments for damages.

Until the end of 2015, the payment liability does not apply to the following persons:

- persons under 17 years of age (payment liability begins at the beginning of the calendar month following the relevant birth date)
- persons who have turned 65 (payment liability ends at the beginning of the calendar month following the relevant birth date)
- general partner in a limited partnership
- limited partner in a general partnership
- persons obliged to take out a YEL/MYEL pension insurance for their principal occupation
- employees working on a Finnish vessel registered in the list of merchant ships who do not reside in Finland
- employees not covered by the statutory accident insurance.

In 2016 and after, the payment liability does not apply to the following persons:

- persons under 17 years of age (payment liability begins at the beginning of the calendar month following the relevant birth date)
- persons who have turned 65 (payment liability ends at the beginning of the calendar month following the relevant birth date)

- self-employed persons, as referred to in Section 3 of the Self-employed Persons' Pensions Act
- farmers and their family members, as referred to in Sections 3–5 of the Farmers' Pensions Act.

The wages of the abovementioned persons excluded from the payment liability are not to be entered in the wage sum report form.

Entered under 'wage sum of partial owners' is the total payroll amount of partial owners, as defined by the Act on Unemployment Security. According to the Act on Unemployment Security, a partial owner is defined as:

a person working in a company or corporate body in which he/she alone, his/her family members, or he/she together with family members hold at least 50% of the share of ownership, right to vote or other type of controlling power; or

a person working in a senior position in a company or corporate body in which he/she alone holds 15%, or he/she together with family members hold at least 30%, of the share of ownership, right to vote or other type of controlling power

According to said Act, a person is considered to be in a senior position if he/she is a managing director or a member of the board, or holds a similar position in a company. The person's spouse or cohabitant and the direct relatives in the ascending or descending line who reside in the same household with said person are considered family members.

The definition of partial ownership also takes into account indirect ownership, i.e. ownership of a company through another (intermediate) company, if the person or his/her family member(s) hold at least 50% ownership or right to vote in the intermediate company.

Signature and additional information

You may provide further details in the additional information section. Please do not attach any documents to this report supporting the information you have provided. The Unemployment Insurance Fund will request such documents, if necessary.

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Fill in the date and sign the report.

Further information on unemployment insurance contributions is provided on the Unemployment Insurance Fund's website www.tvr.fi or by the Fund's Customer Service representatives, tel. +358 75 757 0500.