

**REPORTING CONSTRUCTION-SECTOR DETAILS
EMPLOYEE DETAILS SECTION
(VSTYONTE)**

DATA FORMAT SPECIFICATION

TABLE OF CONTENTS

1	INTRODUCTION	3
2	DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES	3
3	MAKING CORRECTIONS	4
4	PERIOD OF VALIDITY	4
5	CHANGES ON THE PREVIOUS VERSION	4
6	DATA FLOW COMBINATIONS.....	5
7	DATA FORMAT SPECIFICATION	5
8	DATA CHECKS	9
9	NOTIFICATIONS.....	14
10	CONTACT DETAILS FOR TECHNICAL QUESTIONS.....	14
11	INSTRUCTIONS AND EXAMPLES	14
11.1	Filer's ID.....	14
11.2	Quantity of days worked.....	14
11.3	Quantity of hours worked	14
11.4	Employee details	14
11.5	Employee identity.....	14
11.6	Details on the construction site	15
11.7	Employer details	15
11.8	Representative or contact person of the employer	15
11.9	Address of the employer	15
11.10	The service recipient in employee leasing contracts	15
11.11	No employee details	15
11.12	Type of employment contract	15
12	APPENDIX	17
	APPENDIX 1 - How to use the name:value format to set up a report — an example	17

Version history

Date	Version	Description
7.5.2018	1.5	Format is updated Data elements are now presented in the new format The '048 Software that produced the file' is added, and is now included in the specification Checks with appropriate error codes are added #XXX;

1 INTRODUCTION

This guidance explains the structure of the required inbound file and the check procedures that follow. For more information, see [tax.fi > About us > Information and material on taxation > IT developers > e-Filing guidance > Electronic filing of information returns General description](#).

Use the ISO 8859-1 (Latin 1) character set.

2 DESCRIPTION OF THE INFORMATION FLOW AND SUBMITTAL OF FILES

For more information on how filers must identify themselves electronically, on the requirements on Katso ID and Katso Role, and on the information flow's check routine for authorizations, click [here](#).

The person or company treated as the site's "project supervisor" must provide information (as of 1 July 2014) for the Tax Administration about the people who work at a "shared" construction site. Project supervisors submit reports on their own employees and the employees of other contractors working there. The other contractors are expected to give details on their employees to their site's project supervisor. Reports must also be made on any self-employed workers and leased employees. July 2014 was the first month when the Tax Administration has collected these details.

What 'project supervisor' means is defined in Section 2.4 of the Government Decree on the Safety of Construction Work (205/2009): The project supervisor means the main contractor appointed by the buyer (=customer); or an employer having the main authority, or where there is no such employer, the buyer. Ultimately, it means that the reporting requirement applies to the constructors (=buyers, customers) themselves, unless they have appointed someone else as the supervisor.

Reports must be sent to the Tax Administration every month, specifically for each construction site. The deadline is the fifth day of the second month after the reporting month. In this way, reports must be filed by 5 September in order to give the required details for July.

Tax Administration's "Information-reporting requirement in the construction sector" article has more precise information on the people and businesses who must file the reports – [Rakentamiseen liittyvä tiedonantovelvollisuus](#) (in Finnish and Swedish).

Two flows of information are required in the e-filed report:

1. Identification of the filer — VSRACYHT
2. Details on the site-specific employee information — VSTYONTE.

Accordingly, the filing must include the VSRACYHT data set once (in the beginning) and one or more than one VSTYONTE data sets, assuming that the filing represents the basic type – 'P' or is a correction to a previous filing i.e. type 'K'. When the type of filing is D – delete, there is no need to include the VSTYONTE data set.

You must provide specific filings for each site in separate VSTYONTE data sets, detailing the workers of each employer. If any leased employees work on the site, you must report

them separately for each employer (leasing corporation) using separate VSTYONTE data sets.

One filing may contain reporting from one filer, and one reporting month, and employee details from more than one sites.

It is required that a filing represent a specific filing type:

- Type 'P' — basic or
- Type 'K' — corrections or
- Type 'D' — deletion of a previous filing.

3 MAKING CORRECTIONS

When giving the report for a month, the first permissible report type is the basic report (the 'P' type). Our software acknowledges receipt and sends back a **filing code** and records the exact hour of receipt. It is permissible to file several 'Basic' reports during a month in some circumstances, including situations where multiple construction sites each have their own managers who prepare the reports. Each report has a unique filing code. **You must refer to the filing code if you correct or delete the filing later.**

You are expected to make corrections to any errors in a previously submitted filing by sending us a replacement (filing type 'K'), which must contain the Filing Code that tracks the original filing – in other words, your previously submitted Basic filing or Correction filing. The filing code will remain the same as long as corrective filings continue to be made (basic filing, first correction to it, second correction etc.). Use corrective filings for the following purposes:

- To add new details that were missing from the basic filing
- To remove some details from it, and
- To correct any erroneous details.

You must re-enter all the details that continue to be in force, even in the case of a long original filing that includes details for more than one construction sites with no errors in them. Not only should the filing code be included but you must also re-enter all the required VSRACYHT and VSTYONTE details, and follow the mandatory/voluntary rules for each data element.

Filers are entitled to make corrections retroactively for 12 months after the original due date.

Example: You filed your May 2017 report on 5 July 2017. You can make corrections to any errors up to 5 July 2018.

File a deletion ('D') if you have to remove an entire filing. This requires that you re-enter the values of the VSRACYHT data set elements 100, 087, 053, 052, 020, 010, 150, 151, 152 and 153. As for the mandatory/voluntary elements of the data set 010, 150, 151, 152 and 153, you must include their values if the rules require it. If you are filing a deletion (type D), the values are not required; they are entered on a voluntary basis.

If you must enter corrections (a 'K' type of filing) or delete a previously filed report (a 'D' type of filing) you must send it via the same e-filing channel as you sent the original report.

4 PERIOD OF VALIDITY

This specification sets out the requirements of file formatting that came into force 31 December 2015 and continue to be in force until a new version of this specification is released.

5 CHANGES ON THE PREVIOUS VERSION

Version	ID	Data element	Description
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1.5	048	Software application that produced the file	This is added, and is now included in the specification. It has previously been included as a voluntary data element.
	252 253 254 255	Address of the construction site	Re-edited the message text so as to make it a better description, #920→#1397.
	511 512	Country of the address of the employer Country name of the employer's address country	Re-edited and corrected the #953 error message that contained wrong codes (512 → 511 & 513 → 512)

6 DATA FLOW COMBINATIONS

This information flow requires that the submitted filing begins with a VSRAKYHT flow. All sets contained by the filing must have the same "010" value.

7 DATA FORMAT SPECIFICATION

ID	V/P	L/T	Description	Format	Values
000	P		Identifier	AN8	VSTYONTE
010	V/P	*	Filer's Finnish Business ID or personal identity code See 11.1 Filer's ID	ALITP2 HETU2	
150	V/P	*	Filer's ID code issued in a foreign country See 11.1 Filer's ID	AN30	
151	V/P	*	Type of the foreign-issued ID code 1 = VAT-number 2 = Trade registration number 3 = TIN (foreign taxpayer ID code) 4 = Foreign personal ID code	N1	1,2,3,4,
Name and address of the filer's ON-SITE person to contact					
Fill in the details below on a voluntary basis.					
200	V/P	*	Last name of the person to contact Write the last name of the agent or other contact.	AN200	
201	V/P	*	First name of the person to contact Write the first name of the agent or other contact.	AN100	
202	V	*	Telephone of the person to contact	PUHELIN	
203	V	*	E-mail of the person to contact	EMAIL	
204	V		'C/o' details of the person to contact	AN50	
205	V/P	*	Street address of the person to contact	AN100	
206	V/P	*	PO box of the person to contact	AN9	
207	V/P	*	Postal code of the person to contact	AN12	
208	V/P	*	Post-office name of the person to contact	AN190	
209	V/P	*	Country code of the person to contact	MAA TUNNUS	
210	V/P	*	Country name of the person to contact	AN35	

Details on the construction site

See 0 Employee's/worker's tax-residence country is where he or she lives on a permanent basis. It does not have to be his or her nationality.

Details on the construction site

250	V/P	*	Site ID	AN35	
251	V/P	*	Contract number See 0 Employee's/worker's tax-residence country is where he or she lives on a permanent basis. It does not have to be his or her nationality. Details on the construction site	AN50	
252	V/P	*	Site street address	AN100	
253	V/P	*	Free-text description of where the site is located	AN200	
254	V/P	*	Site postal code	AN5	
255	V/P	*	Post office name	AN30	
256	V		Start date of the site	PPKKVVV V	
257	V	*	End date of the site	PPKKVVV V	

Filing site-specific "no activity" reports

If the operations at the site are interrupted or ended, enter no details about the employer, workers, agent/representative/contact, service recipient of the leased workers.

258	V		No activity during the reporting month on specific sites 1 = Temporary interruption 2 = Ended	N1	1,2
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Employer details

See 11.7 Employer details

500	V/P	*	Name of the employer Registered business name, or a self-employed individual's last name and first name(s) as appropriate.	AN200	
501	V/P	*	Employer's Finnish Business ID or personal identity code	ALITP2 HETU2	
502	V/P	*	Employer's foreign-issued identity code	AN30	
503	V/P	*	Type of the foreign-issued ID code 1 = VAT-number 2 = Trade registration number 3 = TIN (foreign taxpayer ID code) 4 = Foreign personal ID code	N1	1,2,3,4
504	V/P	*	Employer's country of tax residence	MAATUN NUS	
505	V/P	*	Name of the country of tax residence	AN35	

Representative or contact person of the employer

See 11.8 Representative or contact person of the employer

550	V/P	*	Last name of employer's person to contact or representative	AN200	
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			Write the last name of the agent or other contact.		
551	V/P *		First name of employer's person to contact or representative	AN100	
			Write the first name of the agent or other contact.		
552	V/P *		Telephone of employer's person to contact or representative	PUHELIN	
553	V/P *		E-mail of employer's person to contact or representative	EMAIL	
554	V		'C/O' details of the addr. of the contact/representative	AN50	
555	V/P *		Street addr. of employer's contact/representative	AN100	
556	V/P *		PO box of employer's person to contact or representative	AN9	
557	V/P *		Postal code of employer's person to contact or representative	AN12	
558	V/P *		Post-office name of employer's person to contact or representative	AN190	
559	V/P *		Country code of the address of the person to contact or representative	MAATUN NUS	
560	V/P *		Country name of the address of the person to contact or representative	AN35	
Address of the employer					
See 11.9 Address of the employer					
506	V		'C/O' details of the employer's address	AN50	
507	V/P *		Street address of the employer	AN100	
508	V/P *		PO box of the employer	AN9	
509	V/P *		Postal code of the employer	AN12	
510	V/P *		Post-office name of the employer	AN190	
511	V/P *		Country of the address of the employer	MAATUN NUS	
512	V/P *		Country name of the employer's address country	AN35	
Details of the service recipient in employee leasing contracts					
See 11.10 The service recipient in employee leasing contracts					
600	V/P *		Name of the service recipient	AN200	
601	V/P *		Service recipient's Finnish Business ID or personal identity code	ALITP2 HETU2	
602	V/P *		Service recipient's foreign-issued identity code	AN30	
603	V/P *		Type of the foreign-issued ID code 1 = VAT-number 2 = Trade registration number 3 = TIN (foreign taxpayer ID code) 4 = Foreign personal ID code	N1	1,2,3,4
604	V/P *		Service recipient's country of tax residence	MAATUN NUS	
605	V/P *		Name of the country of tax residence	AN35	
Reporting 'no employee details from the employer'					
See 11.11 No employee .					

513	V		No employee details received from the employer 1 = All employee information is missing 2 = Part of employee information is missing	N1	1,2
Recurring data set on employee details, quantity: 0 - n. See 11.4 Employee details					
001	V/P		Start of a recurring data set This data element indicates the start of a recurring data set, and its value must be the quantity of data sets; the data set must end in identifier 009, where the value is an ordinal digit.	+N8	
Employee identity details See 11.5 Employee identity If "No employee details" is valid (513=1), enter no details.					
650	V/P	*	Employee's/worker's Finnish personal identity code	HETU2	
651	V/P	*	Individual Tax Number	VERONU MERO	
652	V/P	*	Date of birth	SYNTAIKA 2	
653	V/P	*	Last name	AN200	
654	V/P	*	First name	AN100	
655	V		Phone number	PUHELIN	
656	V		E-mail address	EMAIL	
657	V/P	*	Country of tax residence	MAATUN NUS	
658	V/P	*	Name of the country of tax residence	AN35	
Employee's/worker's address in the country of tax residence If you have specified any other country but Finland as the country of tax residence, then the employee's street address or PO box, postal code, post office name and country code (or name) are mandatory fields.					
659	V		Employee's/worker's home address with its 'c/o' details	AN50	
660	V/P	*	Employee's/worker's street address in the country of tax residence	AN100	
661	V/P	*	Employee's/worker's postal code in the country of tax residence	AN12	
662	V/P	*	Employee's/worker's post-office name in the country of tax residence	AN190	
663	V/P	*	Employee's/worker's country code of the address country	MAATUN NUS	
664	V/P	*	Employee's/worker's country name of the address country	AN35	
Employee's/worker's address in Finland					
665	V	*	Employee's/worker's c/o address line, Finland	AN50	
666	V/P	*	Employee's/worker's street address	AN100	
667	V/P	*	Employee's/worker's postal code	AN5	
668	V/P	*	Employee's/worker's post office name	AN30	

Details regarding the employment contract					
669	V/P	*	Certificate of a Posted Employee (E101, E102 or A1 Certificate) 1 = Yes 2 = No If you have specified any other country but Finland as the country of tax residence, then it is mandatory to report whether the employee has a Certificate of a Posted Employee.		1,2
670	V/P	*	Type of employment contract 1 = Direct employment contract exists 2 = Leased employee 3 = Independent contractor, self-employed etc. 4 = Trainee worker 5 = Voluntary worker See 11.12 Type of employment	N1	1,2,3,4,5
671	V/P	*	Start date of work on the site	PPKKVVV V	
672	V/P	*	End date of work	PPKKVVV V	
673	V		Quantity of days worked See 11.2 Quantity of days worked	+N3	
674	V		Quantity of hours worked See 11.3 Quantity of hours worked	+N4	
009	V/P		End identifier of the recurring data set Data element value = an ordinal digit.	+N8	
048	V		Software application that produced the file	AN35	
999	P		Final code This is the record number of the filing. Ordinal, consecutive digit indicating data set (such as 999:1, 999.2, 999:3, ... 999:12573).	+N8	

8 DATA CHECKS

New/ Changed	ID	Description of rule
	010 150	The part of the filing with the VSRACYHT flow and all the VSTYONTE flows included in it must have the same ID of the filer, which is either a Finnish Business ID (010) or a foreign-issued ID code (150). #947; Form VSTYONTE has an identifier of the filer (010 or 150) that does not match the identifier of the VSRACYHT form.
	150 151	The VSRACYHT part and all the VSTYONTE flows must have the same type of the foreign ID code (151).

		#948; Form VSTYONTE has a Type of foreign identity code (151) that does not match the Type reported on VSRACYHT form.
010 150 151		If Filer's Finnish Business ID or personal identity code (010) is not populated, you must populate the Filer's foreign identity code (150) and its Type (151). #939; If no Filer's Finnish Business ID or personal identity code (010) is populated, you must give the Filer's foreign identity code (150) and its Type (151).
200 201 202 203 205 206 207 208 209		Site contact person's name (200 and 201) is mandatory if any of the site contact person's other fields (202-209) are populated. #1053; If you populated any of the Site Contact Person fields (the 202 to 209 data elements), you must populate Name of the filer's person to contact (200 and 201), too.
205 206 207 208 209		If you populate one of the following fields: Street address (205) or PO Box (206) and Post code (207), Post office (208) and Country Code (209) of the person to contact, you must populate all of them. #1052; If you populate one of the following fields: Street address (205) or PO Box (206) and Post code (207), Post office (208) and Country Code (209) of the person to contact, you must populate the rest of them, too.
210 209		Name of the contact person's country (210) is mandatory if country code (209) is XX. #950; You must give the name of the contact person's country if Country Code is XX.
250 251 252 253		You must give at least one of the following site details: Site ID (250), contract number (251), street address (252) or a free-text description of its location (253). #919; You must give at least one of the following site details: Site ID (250), contract number (251), street address (252) or a free-text description of its location (253).
252 253 254 255		Postal Code (254) and Post Office (255) are mandatory if you have populated site's street address (252) or free-text description of its location (253). #1397; If you have populated Site's street address (252) or free-text description of its location (253), you must also populate the Postal Code (254) and Post Office (255).
256 257		If dates are given (data elements 256 and 257), the end date (257) must be greater or equal than the start date (256). #938; End date must be the same date or a later date than Start date.
258		If work is interrupted or stopped (258 = 1 or 2), then the reporting of employer, representative/contact, Service Recipient and employee details is not permitted. #1054; If work is interrupted or stopped (258 = 1 or 2), then the reporting of employer (the 500 to 505, and 506 to 512 data elements), representative/contact (550-560), Service Recipient (600-605) and employee details (650-674) is not permitted.
500		The employer's name (500) is mandatory if you have not populated "No activity during the reporting month" (258).

		#109; Compulsory information missing from record
501 502 503 504		When "No activity during the reporting month" (258) is not populated and no Employer's Finnish Business ID or personal identity code (501) is populated, Foreign identity code (502), its Type (503) and the employer's country of residence (504) are mandatory. #921; If no Employer's Finnish Business ID or personal identity code (501) is populated, you must give their Foreign identity code (502), its Type (503) and the employer's country of residence (504).
507 508 509 510 511		When "No activity during the reporting month" (258) is not populated and you haven't entered a Finnish Business ID or personal identity code for the employer (501), you must enter their Street Address (507) or PO Box (508), Postal Code (509), Post Office (510) and Country Code (511). #923; If you haven't entered a Finnish Business ID or personal identity code for the employer (501), you must enter their Street Address (507) or PO Box (508), Postal Code (509), Post Office (510) and Country Code (511).
512		When "No activity during the reporting month" (258) is not populated and employer's country (511) is XX, name of the country (512) is mandatory. #953; You must give the name of the employer's country of postal address if Country Code is XX.
502 503 504		If you have not populated "No activity during the reporting month" (258) and one of the data elements Employer's foreign-issued identity code (502), Type of the foreign-issued ID code (503) or Employer's country of tax residence (504) is populated, all of them must be populated. #997; If one of the following are populated: Employer's foreign-issued identity code (502), Type of the foreign-issued ID code (503) or Employer's country of tax residence (504), you must populate all three of them.
505 504		If you have not populated "No activity during the reporting month" (258) and employer's country of residence (504) is XX, the name of the employer's country of residence (505) is mandatory. #951; You must give the name of the employer's country of residence if Country Code is XX.
550		When "No activity during the reporting month" (258) is not populated first name (550) is mandatory. #109; Compulsory information missing from record
551		When "No activity during the reporting month" (258) is not populated lastname (551) is mandatory. #109; Compulsory information missing from record
552 553		When "No activity during the reporting month" (258) is not populated at least one of data elements telephone number (552) and e-mail address (553) must be given. #989; You must give either a telephone number (552) or an e-mail address (553) for the employer's representative or person to contact.
555		When "No activity during the reporting month" (258) is not populated and one of the Employer representative's address fields (data elements 555, 556, 557, 558 and 559) is populated, you must populate all of them. #922; If you populate one of the Employer representative's address fields, you must populate the rest of them, too: Street address (555) or PO Box (556), Postal code (557), Post office name (558) and Country Code (559).
560		If you have not populated "No activity during the reporting month" (258) and representative's or contact's country of postal address (559) is XX, the

		<p>name of the representative's or contact's country of postal address (560) is mandatory.</p> <p>#952; You must give the name of the representative's or contact's country of postal address if Country Code is XX.</p>
600 601 602 603 604 605 670		<p>If the data elements for Service Recipients (from 600 to 605) are populated, the only type of employee to be reported on VSTYONTE record is Leased Employees (670=2).</p> <p>#970; If the data elements for Service Recipients (from 600 to 605) are populated, the only type of employee to be reported on this form is Leased Employees (670=2).</p>
670 600 601 602 603 604 605		<p>You must give the details that concern the service recipient company, if the type of employment contract for any one employee is Leased employee.</p> <p>#933; You should give the details that concern the service recipient company, if the type of employment contract for any one employee is Leased employee.</p>
600 601 602 603 604 605		<p>Service Recipient information (the 600 to 605 data elements) must not be reported if you are not reporting a single leased employee.</p> <p>#1101; If you are not reporting a single leased employee, you are not allowed to report Service Recipient information (the 600 to 605 data elements).</p>
600 602 603 604		<p>If you have not given a Finnish Business ID or personal identity code (601) for the service recipient, the service recipient's name (600), foreign-issued code (602), type of code (603) and the country of residence (604) are mandatory.</p> <p>#935; If you have not given a Finnish Business ID or personal identity code (601) for the service recipient, you must give the service recipient's name (600), foreign-issued code (602), specify the type of code (603) and the country of residence (604).</p>
602 603 604		<p>If you have not populated "No activity during the reporting month" (258) and one of the service recipient's data elements foreign-issued identity code (602), type of the foreign-issued ID code (603) or country of tax residence (604) is populated, they all must be populated.</p> <p>#996; If one of the following are populated: Service recipient's foreign-issued identity code (602), Type of the foreign-issued ID code (603) or Service recipient's country of tax residence (604), you must populate all three of them.</p>
605 604		<p>If you have not populated "No activity during the reporting month" (258) and service recipient's country of residence (604) is XX, the name of the service recipient's country of residence (605) is mandatory.</p> <p>#954; You must give the name of the service recipient's country of residence if Country Code is XX.</p>
650 651 652 653 654 657		<p>If you have not populated "No activity during the reporting month" (258) and employee information is reported, either employee's Finnish personal identity code (650) and country of residence (657) together, or their Tax Number (651), date of birth (652), Full name (653 and 654) and country of residence (657) are mandatory.</p>

		#924; Regarding workers you must give their Finnish personal identity code (650) and country of residence (657) together, or their Tax Number (651), date of birth (652), Full name (653 and 654) and country of residence (657).
	513	If all employee details are missing (513 = 1), the reporting of employee data set fields is not permitted: worker's ID code (the 650-658 data elements), address (659-668) and employment (669-674). #1055; If all employee details are missing (513 = 1), the reporting of employee data set fields is not permitted: worker's ID code (the 650-658 data elements), address (659-668) and employment (669-674).
	657 658	If you have not populated "No activity during the reporting month" (258), employee information is reported and employee's country of residence is XX, the name of the worker's country of residence (658) is mandatory. #955; You must give the name of the worker's country of residence if Country Code is XX.
	657 660 661 662 663	If you have not populated "No activity during the reporting month" (258), employee information is reported and employee's country of residence (657) is other than Finland, the address in that country (660, 661, 662 and 663) is mandatory. #925; If the worker has a foreign country as his or her country of residence (657 is not FI=Finland), you must report their address in that country (660, 661, 662 and 663).
	660 661 662 663	If you have not populated "No activity during the reporting month" (258), employee information is reported and one of employee's address in the country of tax residence elements (660, 661, 662 ja 663) is populated the rest of them must also be populated. #1102; If you populate one of the address fields (660, 661, 662 and 663) in the home country, you must populate the rest of them, too.
	663 664	If you have not populated "No activity during the reporting month" (258), employee information is reported and employee's country code (663) is XX, name of employees country (664) is mandatory. #956; You must give the name of the worker's country of postal address if Country Code is XX.
	665 666 667 668	If you have not populated "No activity during the reporting month" (258), employee information is reported and one of employee's address in finland elements (665,666, 667 or 668) is populated the rest of them must also be populated. #1100; If you populate one of the address fields (665, 666, 667 and 668) you must populate the rest of them, too.
	669 657	If you have not populated "No activity during the reporting month" (258), employee information is reported and employee's country of residence (657) is other than FI, Certificate of a Posted Employee (669) is mandatory. # 926; If worker country of residence (657) is other than FI=Suomi, you must populate the Certificate of a posted employee (669) field.
	670	If you have not populated "No activity during the reporting month" (258)

		and employee information is reported, Type of employment contract (670) is mandatory. #109; Compulsory information missing from record
	671	If you have not populated "No activity during the reporting month" (258) and employee information is reported, Start date of work on the site (671) is mandatory. #109; Compulsory information missing from record
	672	If you have not populated "No activity during the reporting month" (258) and employee information is reported, Estimated end date of work (672) is mandatory. #109; Compulsory information missing from record
	671 672	When the Estimated end date of work (672) is populated it must be greater or equal than the Start date of work on the site (671). #938; End date must be the same date or a later date than Start date.
	258 513	If you have not populated "No activity during the reporting month" (258) and "No employee information from the employer" (513) is either not populated or its value is 2, you must give details for at least one employee. #961; If you have not populated "No activity during the reporting month" (258) and "No employee information from the employer" (513) is either not populated or its value is 2, you must give details for at least one employee.

9 NOTIFICATIONS

Not applicable to this information flow.

10 CONTACT DETAILS FOR TECHNICAL QUESTIONS

Enquiries by email: tiedonsiirto@vero.fi.

11 INSTRUCTIONS AND EXAMPLES

11.1 Filer's ID

The ID code of the filer must be the same for the VSRAKYHT file and all the VSTYONTE files; this may either be a Finnish code (data element 010) or a foreign one with its type (150 and 151).

11.2 Quantity of days worked

Write the number of work days within this reporting month. Write integers i.e. full days.

Permissible values = 0 or > 0.

11.3 Quantity of hours worked

Write the number of hours within this reporting month. Write integers i.e. full hours.

Permissible values =0 or >0.

11.4 Employee details

If you have reported 'All employee information is missing' (513 = 1), there is no need to report employee details. In this way, if there are no data sets to report, you should not give their start and end identifiers at all.

11.5 Employee identity

To identify employees, you must give either their

- Finnish personal identity code and their country of tax residence or
- their individual Tax Number, date of birth, name and country of tax residence.

We recommend reporting their Finnish personal identity codes and their countries.

Employee's/worker's tax-residence country is where he or she lives on a permanent basis. It does not have to be his or her nationality.

11.6 Details on the construction site

You must give at least one of the following site details. We primarily recommend giving the Site ID (250), street address including its postal code and post-office name (252, 254 and 255). If you give a free-text description of its location, include the postal code and post-office name.

Contract numbers must not be included in Employee Details (VSTYONTE) reporting. To give details on contracts is permitted on contract-details reports (VSURAKKA) only. Previously, up to 21 December 2015, the values of the contract number and site number were the same. It is still possible to enter the site number in the contract number field (251), if the 250 data element cannot be used for this due to your software functions etc.

11.7 Employer details

To give the employer's name and Finnish personal or Business ID code is the primary way to identify them. If no such identity codes are available you must give their foreign ID code(s), specify the type of code and the country of residence.

11.8 Representative or contact person of the employer

It is mandatory to report the name, phone number or e-mail of the employer's representative or person to contact. However, the address is not mandatory information. However, if you give the address you must do so in full i.e. enter the street address or PO box, postal code, post office name; and if the address is not in Finland, country code or, if 'XX' was used instead of a country code, country name.

The 'representative' term in this guidance is as in the Act on Posted Employees (447/2016).

11.9 Address of the employer

Write the address information of the employer if the employer is foreign, either in Finland or in foreign countries. If you have not given a Finnish Business ID or personal identity code for the employer, then the street address or PO box, postal code, post office name and country code (or name) are mandatory fields.

11.10 The service recipient in employee leasing contracts

The 'service recipient' is the party using the services – or the work – of leased employees whose actual employer is the leasing corporation with which the leasing agreement has been made. Service recipient details are mandatory if you are reporting leased employees (there should be a separate VSTYONTE filing for this purpose).

To give the service recipient's name and Finnish personal or Business ID code is the primary way to identify them. If no such identity codes are available you must give their foreign ID code(s), specify the type of code and the country of residence.

11.11 No employee details

If you as the filer have not received sufficient employee information from the employer, or if you have received incomplete information, you must report this fact. If all employee information is missing, there is no need to include employees' identities, addresses, and types of employment contracts. However, if any of the details continue to be reported you must follow the mandatory/voluntary rules pertaining to each data element and field.

11.12 Type of employment contract

Permissible values for "type of employment contract" (670) are as follows:

- the value is **1** if the worker has signed an employment contract. This may be an employment contract in the form of a verbal agreement, or a traditional employment contract on paper. You should also enter "1" for people like the shareholder-entrepreneurs of a limited company even if their company doesn't pay a salary to them. What is meant by 'salary' or 'wages' also includes any cash-equivalent compensation.
- the value is **2** for all leased employees. They are people who have signed their employment contract with a foreign or Finnish business that has arranged a lease with another business, so that the employees (having given their consent to this) actually perform their work in the service of the latter. Leased employees' employer (500–505) is the business enterprise/corporate entity that pays the wages. In addition, the details on the "service recipient" in employee leasing contracts (600–605) are also required. This is the business enterprise/corporate entity that ordered the leased workers to the construction site to work there.
- the value is **3** if the worker is a self-employed individual/professional. Enter the self-employed individual's name as his or her employer. You must also enter "3" for giving details on people who have a partnership company (a general partnership, a limited partnership) and are its responsible partners. Enter the partnership's name as "employer".
- the value is **4** if the worker is at the site as a trainee to whom no compensation is paid. People falling in this category would include students of a trade-school who are not paid; enter "4". Enter the name of their trade-school as "employer". However, if a trainee works at the site and gets paid, enter 1 = Direct employment contract exists. In this case, enter the name of the business enterprise/corporate entity that pays them, i.e. with which the trainee has signed an employment contract.
- the value is **5** in cases where no employer/employee relationship is formed and nothing is paid: this would be a voluntary team of workers have worked on a house (*talkootyö*).

12 APPENDIX

APPENDIX 1 - How to use the name:value format to set up a report — an example

The illustration below shows how to complete the **VSR**AKYHT and **VSUR**AKKA (000) filings. There is only one computer file, but there are 4 data sets.

In this example: Filer's business name is 'Filer Company plc', this is their first report (type being 'basic'), covering employee details from two separate sites. The filing that the 'Filer Company plc' makes is the following:

- First building site has employee details for two ordinary employees, and
- Second building site has two leased employees, and
- Two ordinary employees.

File:

000:VSRAKYHT

100:P

053:2017

052:07

020:Filer Company plc –details that concern the filer

010:1234567-9

200>Last name of filer's person to contact

201:First name of filer's person to contact

202:+358401234567

999:1

000:VSTYONTE

010:1234567-9 --Filer's identity code

250:TA-FI-TIEOY0001-B—details that concern the site

252:Address of the site

254:Postal code of the site

255:Name of post office

500:Työnantaja Oy –details that concern the employer

501:1234567-2

550>Last name of employer's representative

551:First name of employer's representative

552:+358421234567

001:2 –Filing includes 2 sets of employee details

650:xxxxxx-1234 –first employee

657:FI

670:1

671:01052017

672:01052018

009:1

650:xxxxxx-5678 –second employee

657:EE

660:Address in Estonia

661:12345

662:Tallinn

663:EE

669:1

670:1

671:01052017

672:01052018

009:2

999:2

000:VSTYONTE

010:1234567-9 –Filer's identity code

250:TA-FI-TIEOY0002-B –details that concern the site

251:5678

252:Address of the site

254:Postal code of the site

255:Name of post office

500:Leasing Corporation Oy –details that concern the leasing corporation

501:1234567-3

550>Last name of leasing corporation's representative

551:First name of leasing corporation's representative

552:+358441234567

600:Name of the service recipient company

601:1234567-4

001:2 --Filing includes 2 sets of leased-employee details

650:xxxxxx-4321 --first leased employee

657:FI

670:2

671:01052017

672:01052018

009:1

650:xxxxxx-8765 --second leased employee

657:FI

670:2

671:01052017

672:01052018

009:2

999:3

000:VSTYONTE

010:1234567-9 --Filer's identity code

250:TA-FI-TIEOY0002-B—details that concern the site

252:Address of the site

254:Postal code of the site

255:Name of post office

500:Työnantaja Oy --details that concern the employer

501:1234567-6

550:Last name of employer's representative

551:First name of employer's representative

552:+358461234567

001:2 --Filing includes 2 sets of employee details

650:xxxxxx-1122 --first employee

657:FI

670:1

671:01052017

672:01052018

009:1

650:xxxxxx-3344 --second employee

657:FI

670:1

671:01052017

672:01052018

009:2

999:4