ZEDRA Local Country Guide Payroll Capabilities

Finland

Reports

The local payroll system used in Finland is Netvisor, a cloud-based financial management and payroll platform provided by Visma Solutions Oy. Netvisor supports Finnish statutory payroll processing, reporting and electronic submissions to the Finnish Incomes Register.

Depending on the client's payroll setup, activated services and applicable access rights, Netvisor can provide the following reports and outputs:

- Employee payslips
- Payroll lists
- Payroll summaries and detailed payroll reports
- Employee-specific payroll statistics and reports
- Salary type statistics
- Salary type statistics by employee
- Employee and pay-period statistics
- Cost-object and cost-centre statistics
- Employee pay cards (payroll history records)
- Salary certificates
- Annual leave balances, holiday pay and holiday pay liability information
- Payroll accounting entries and related accounting reports (where we can also provides accounting services)
- Earnings payment reports submitted to the Finnish Incomes Register
- Employer's separate reports submitted to the Finnish Incomes Register
- Incomes Register earnings payment reconciliation information

The availability of specific reports and export formats may depend on the client's Netvisor configuration and the agreed payroll service scope.

Languages

Netvisor can be operated in Finnish, Swedish and English.

Employee payslips can also be generated in Finnish, Swedish or English, based on the language selected in the individual employee's settings. Company-specific payroll items and descriptions may require translations to be configured in the system. Language availability for administrative, payroll and statutory reports may vary depending on the specific report. Where an English-language version is not available directly from the system, the relevant payroll information can be explained or supplemented in English upon request.

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Country Specific Commentary

Finnish payroll processing is subject to country-specific statutory reporting, tax withholding,employment and social insurance requirements.

Key requirements include:

- Incomes Register reporting: Salary payments must generally be reported electronically to the Finnish Incomes Register within five calendar days of the payment date, subject to applicable exceptions and deadline extensions. The employer's separate report is generally due by the fifth day of the following calendar month. Employers registered as regular employers must also submit a monthly report when no salaries have been paid.
- Tax withholding: Employers must apply employee-specific withholding rates based on Finnish tax cards (verokortti). Tax card information can be retrieved electronically where the relevant service is enabled.
- Statutory social insurance: Finnish payroll involves statutory earnings-related pension insurance (TyEL), unemployment insurance contributions, employer's health insurance contributions and occupational accident and disease insurance, subject to applicable thresholds, exemptions and employee circumstances. Employee contributions must also be withheld where required.
- Collective bargaining agreements: Applicable collective agreements (työehtosopimus, TES) may determine minimum salaries, overtime compensation, working-time supplements, holiday pay, sick pay and other employment conditions.
- Annual leave and holiday pay: Annual leave accrual, holiday pay and holiday compensation must be calculated in accordance with Finnish legislation and any applicable collective agreement. Holiday bonuses (lomaraha) may also apply under a collective agreement, employment contract or other binding arrangement.
- Taxable benefits and reimbursements: Benefits in kind, such as company cars, meal benefits and telephone benefits, as well as tax-exempt travel expense reimbursements, must be processed and reported in accordance with Finnish tax regulations.
- Employer registrations and payments: Depending on the employer's circumstances, registration with the Finnish Tax Administration and arrangements with the relevant pension and insurance providers may be required. Employer contributions, withheld taxes and other statutory payments must be settled by the applicable deadlines.
- Cross-border employment: Additional requirements may apply to foreign employees, posted workers, international assignments, tax residency, social security coverage and A1 certificates.
- Annual payroll reporting: Finland does not generally require a separate annual employee wage statement to the tax authorities, as salary information is reported throughout the year to the Finnish Incomes Register. Employers remain responsible for reporting corrections, statutory payments and applicable year-end reconciliations.

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Local System Functionality

Additional functionality and integrations

The following functionalities are available within Netvisor or through compatible integrations, subject to the selected service package, configuration and any applicable additional fees:

- Travel and expense claim management
- Corporate payment card and expense management integrations, subject to compatibility with the selected card provider
- Employee time tracking, including working hours, absences and related reporting

Additional functionality and integrations may be subject to separate subscription, transaction, implementation or service fees.

Additional Services

It is possible that additional local services may be required in specific local countries to support the global standard operating model. Below is a list of additionally chargeable services for your consideration.

The following services may be provided at an additional cost, depending on the agreed payroll service scope:

- Assistance with employer registration with the Finnish Tax Administration
- Assistance with arranging mandatory preventive occupational healthcare services
- Assistance with arranging statutory earnings-related pension insurance (TyEL)
- Assistance with arranging statutory occupational accident and disease insurance
- Assistance with arranging group life insurance, where required under an applicable collective agreement or other binding arrangement
- Assistance with establishing Suomi.fi mandates and other necessary electronic authorisations for payroll-related services, including the Finnish Incomes Register
- Employee onboarding and offboarding administration beyond standard payroll processing
- Migration, setup and reconciliation of historical payroll data when transitioning from another payroll provider
- Preparation of customised, non-standard or ad hoc payroll reports
- Support with cross-border payroll arrangements, international assignments and related reporting obligations
- Setup and administration of additional payroll-related system modules and integrations

Any additional charges are subject to the agreed scope of services and the client's specific requirements.