


1 Personal details and tax year

Name	Personal identity code	Tax year

2 Foreign pension income
2.1 Pension based on private sector employment (statutory insurance)

Country from which pension was received		Payor's name	
Amount of pension		Tax paid abroad	Currency exchange fees ¹⁾
€	cent	€	cent

30631

2.2 Pension based on public sector employment

Country from which pension was received		Payor's name	
Amount of pension		Tax paid abroad	Currency exchange fees ¹⁾
€	cent	€	cent

2.3 Pension based on public sector business operations

Country from which pension was received		Payor's name	
Amount of pension		Tax paid abroad	Currency exchange fees ¹⁾
€	cent	€	cent

2.4 Pension based on other social insurance scheme

Country from which pension was received		Payor's name	
Amount of pension		Tax paid abroad	Currency exchange fees ¹⁾
€	cent	€	cent

2.5 Pension based on voluntary insurance scheme

Country from which pension was received		Payor's name	
Amount of pension		Tax paid abroad	Currency exchange fees ¹⁾
€	cent	€	cent

¹⁾ Report only if total fees exceed €60/year.



Personal identity code	Tax year

2.6 Pension based on private sector employment (voluntary insurance)

Country from which pension was received		Payor's name	
Amount of pension		Tax paid abroad	Currency exchange fees ¹⁾
	€ cent	€ cent	€ cent

2.7 Other pension; please specify.

Country from which pension was received		Payor's name	
Amount of pension		Tax paid abroad	Currency exchange fees ¹⁾
	€ cent	€ cent	€ cent

30632

2.8 Deferral of retirement income and income spreading

<input type="checkbox"/> I am asking for deferral of pension income and income spreading.

¹⁾ Report only if total fees exceed €60/year.

3 Work abroad for which you request implementation of the six-month rule

Give details on work abroad if you request that the six-month rule be applied to the wages, i.e. the tax exemption provision of § 77 of the act on income tax. If the six-month rule is applied to the wages, no income tax needs to be paid in Finland. However, health insurance contributions must be paid from the wages in Finland, if health insurance has been taken out for you in Finland under the Health Insurance Act. For more information, go to tax.fi.

3.1 Work abroad during the tax year

Country of employment		Period of employment (ddmmyyy–ddmmyyy)	
Pay is			–
<input type="checkbox"/> salary for insurance purposes	<input type="checkbox"/> wages subject to withholding tax	<input type="checkbox"/> employee stock option	
Employer	Employer's home country	Amount of pay	€ cent

The employer has a permanent establishment in my country of employment (Only fill in if you work in a country other than your employer's home country.)
☐ Yes

☐ I have an A1/E101 certificate issued in Finland or Kela's decision on eligibility for Finnish social security.

☐ I am applying for the transfer of tax liability from Finland to another Nordic country.

Total stay in Finland during the tax year (days)	Only fill in if the work goes on uninterrupted into the following year: Employment end date (ddmmyyy)	Country of employment

3.2 Stay in Finland during the tax year (dates of arrival and departure)

date of arrival (ddmmyyy) – date of departure (ddmmyyy)	date of arrival (ddmmyyy) – date of departure (ddmmyyy)	date of arrival (ddmmyyy) – date of departure (ddmmyyy)
–	–	–
date of arrival (ddmmyyy) – date of departure (ddmmyyy)	date of arrival (ddmmyyy) – date of departure (ddmmyyy)	date of arrival (ddmmyyy) – date of departure (ddmmyyy)
–	–	–

3.3 Work abroad during the year before the tax year

Country of employment	Employment period (ddmmyyy–ddmmyyy)	Employer
	–	



Personal identity code	Tax year

4 Work abroad, not covered by the six-month rule

Country of employment	Employer	Employer's home country
The employer has a permanent establishment in my country of employment (Only fill in if you work in a country other than your employer's home country.) <input type="checkbox"/> Yes <input type="checkbox"/> Public sector employer		
<input type="checkbox"/> Income is seafarer's income earned on a foreign ship. <input type="checkbox"/> Income is income earned on a foreign aircraft.		
<input type="checkbox"/> Income is income earned in Sweden or Norway as a cross-border worker. <input type="checkbox"/> I am asking for income spreading.		
<input type="checkbox"/> I have an A1/E101 certificate issued in Finland or Kela's decision on eligibility for Finnish social security. <input type="checkbox"/> I am applying for the transfer of tax liability from Finland to another Nordic country, or from another Nordic country to Finland.		
Amount of pay	€ cent	Tax paid abroad € cent
Expenses for commuting to and from work	€ cent	Expenses incurred in acquiring or maintaining income € cent

5 Other foreign earned income

5.1 Trade income															
Country from which income was received	Payor's name														
Amount of income <table border="1"> <tr> <td>€</td> <td>cent</td> <td>Tax paid abroad</td> <td>€ cent</td> <td>Expenses incurred in acquiring or maintaining income</td> <td>€ cent</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>				€	cent	Tax paid abroad	€ cent	Expenses incurred in acquiring or maintaining income	€ cent						
€	cent	Tax paid abroad	€ cent	Expenses incurred in acquiring or maintaining income	€ cent										
Public sector payor															

5.2 Pay or fee for athlete or performing artist															
Country from which income was received	Payor's name														
Amount of income <table border="1"> <tr> <td>€</td> <td>cent</td> <td>Tax paid abroad</td> <td>€ cent</td> <td>Expenses incurred in acquiring or maintaining income</td> <td>€ cent</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>				€	cent	Tax paid abroad	€ cent	Expenses incurred in acquiring or maintaining income	€ cent						
€	cent	Tax paid abroad	€ cent	Expenses incurred in acquiring or maintaining income	€ cent										
Public sector payor															

5.3 Scholarship or grant															
Country from which income was received	Payor's name														
Amount of income <table border="1"> <tr> <td>€</td> <td>cent</td> <td>Tax paid abroad</td> <td>€ cent</td> <td>Expenses incurred in acquiring or maintaining income</td> <td>€ cent</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>				€	cent	Tax paid abroad	€ cent	Expenses incurred in acquiring or maintaining income	€ cent						
€	cent	Tax paid abroad	€ cent	Expenses incurred in acquiring or maintaining income	€ cent										
Public sector payor															



Personal identity code	Tax year

5.4 Compensation for membership in a governing body

Country from which income was received		Payor's name	
Amount of income		Tax paid abroad	Expenses incurred in acquiring or maintaining income
€	cent	€	cent
<input type="checkbox"/> Public sector payor			

5.5 Royalties

Country from which income was received		Payor's name	
Amount of income		Tax paid abroad	Expenses incurred in acquiring or maintaining income
€	cent	€	cent
<input type="checkbox"/> Public sector payor			

5.6 Other income; please specify.

Country from which income was received		Payor's name	
Amount of income		Tax paid abroad	Expenses incurred in acquiring or maintaining income
€	cent	€	cent
<input type="checkbox"/> Public sector payor			

5.7 Income spreading

<input type="checkbox"/> I am asking for income spreading

Date	Signature	Telephone number

The information entered on this form will be read by computer, by optical character recognition. The computer system does not process anything you may have written outside the spaces. Only fill in forms printed out from tax.fi, do not use photocopies. Photocopies may have inferior quality, making optical character recognition difficult.