# **Correction Guide for light entrepreneurs 2020-2022**



This guide applies to you if your taxation for the year 2022 has NOT been finalized.

## Instructions for the year 2022

When your tax return is still being processed for the year 2022, you have time to correct it in the 'My Tax' online service without filing a separate request for correction

#### What do I need before making the changes?

You need an annual summary of the service fee deducted from your salary and the employer's sickness insurance contribution. You can obtain this information by accessing Eezy's online service, under the section Salaries & Tax Information -> Summary for Tax Return -> Select the year and Download.

#### How do I make the changes?

Correct your tax return according to the instructions provided by the tax authorities by deducting Eezy's service fee and the employer's sickness insurance contribution from your gross income. Also, remove the corresponding amounts from your income-related deductions.

Read the Finnish Tax Administration's instructions for completing the tax return.

NOTE! It is crucial to remember to remove Eezy's service fee and the employer's sickness insurance contribution from the deductions. If you fail to remove them, you will provide incorrect information, which may result in penalty charges.

### Guide for the year 2020 and 2021

Submit an annual request for correction according to the instructions provided below. You will also need the aforementioned annual report from Eezy's online service.



**3** Claim for adjustment of individual income tax

4	Select the tax year.					
	Tax year selection			More information about selecting the tax year		
		Tax year	Activity			
		2022	Select the tax year			
		2021	Select the tax year			
		2020	Select the tax year			
_						
5	Make a claim for a	adjustr	nent of the tax	<pre>c decision</pre>		
		-				
	N	ly returns				
	R	leturn		Activity		
	P	re-completed ta	ax return	Make a claim for adjustment of the tax decision		
0	Subject of the clai	m for o	adjustment	Subject of the claim for adjustment		
				Which matters do you claim adjustment for?		
				Select the subjects for which you are claiming adjustment.		
				Travel expenses Expenses for the production of income Rental income or loss Tax credit for household expenses		
				Capital gains or losses Interest on debt		
				□ Foreign income		
	Choose "Next":	× Car	ncel Save as unfinished	← Previous Next →		
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			Payor's na	me Income amount, € Tax withholding, €		
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0	Deduct the service fee and the employer's health					
	insurance contribu	ition w	ithheld from yo	our gross		
	salary.			Party I have a		
				Earned income		
				Pay and fringe benefits, fees and compensation 28 200,00 €		
				How to report pay and fringe benefits, fees and compensations		
				× Delete		
7	Write the ground	ls for tl	ne claim for	Free-form account		
	adjustment. You	can c	opy the	Based on the decision of the Supreme Administrative Court, KHO:2023:42, the service fee		
	•			withheld by Eezy Kevytyrittäjät and the health insurance contribution should not be considered		
	text from the nex			as part of my gross salary. I demand that the Finnish Tax Administration removes the previously		
	modify the total	amour	nt of	considered payment and health insurance contribution in the amount of xxxxx euros from my		
	service fee and e			gross salary.		
				Similarly, I request the Finnish Tax Administration to remove the amount I previously reported as work-related expenses (xxxxx euros).		
	insurance contril	oution	tor the	as non-related expenses (nonn-euros).		
	relevant year.					
	Example on the r					
		riaht		Provide a claim for adjustment?		
		right.		How do I give grounds to a claim for adjustment?		

Copy the text from here. Naturally, in this case, you will use your own salary information

"Based on the decision of the Supreme Administrative Court, KHO:2023:42, the service fee withheld by Eezy Kevytyrittäjät and the health insurance contribution should not be considered as part of my gross salary. I demand that the Finnish Tax Administration removes the previously considered payment and health insurance contribution in the amount of xxxxx euros from my gross salary. Similarly, I request the Finnish Tax Administration to remove the amount I previously reported as workrelated expenses (xxxxx euros)."

If you have not deducted Eezy's fee or the health insurance contribution, you will only write the following in this section:

"Based on the decision of the Supreme Administrative Court, KHO:2023:42, the service fee withheld by Eezy Kevytyrittäjät and the health insurance contribution should not be considered as part of my gross salary. I demand that the Finnish Tax Administration removes the previously considered payment and health insurance contribution in the amount of xxxxx euros from my gross salary."

× Cancel Save as unfinished ← Previous Next → Submit:	<b>10</b> Click Next three times:	
	Cancel Save as unfinished	← Previous Next →
	Submit:	
★ Cancel ▲ Save as unfinished   ► Previous Submit	Cancel Save as unfinished	← Previous Submit

**11** Repeat the same process for other tax years.

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