

Codes – Income types

Project to establish the National Incomes Register

Version history

Version	Date	Description
1.0	12/06/2017	Document published.
1.01	31/08/2017	<p>Changed the name of the income type "Damages in conjunction with termination of employment" (code value 229) to "Damages in conjunction with termination of employment or lay-off".</p> <p>In the "Notice period compensation" income type (code value 208), changed the Subject to health insurance contribution information from Yes to No</p> <p>Added a new column in section 1.1, "Reporting a negative amount is allowed"</p> <p>Corrected the incorrect income type codes in the 200 series from code 228 onwards in section 1.2. The income types were one digit off. This was caused by the missing income type 228.</p>
1.02	14/11/2017	<p>Removed the following income types:</p> <ul style="list-style-type: none"> • 305 Wages paid under the act governing the taxation of key employees • 306 Income of a performing artist (non-wage compensation for work) • 307 Income of a performing artist (wage) • 318 Reimbursement of expenses for kinship carer • 333 Wages paid for frontier work • 344 Wages paid by foreign group company to person working abroad • 345 Wages paid by employer (no PE in Finland) to employee, who has not stayed longer than 183 days in Finland during the Tax-Treaty-defined sojourn period • 346 Wages paid by a foreign employer (no PE in Finland) which has responsibility to pay and discharge the employee's taxes (employment contract "Net-of-tax") • 347 Wage income of a leased employee paid by a foreign employer • 348 Wages paid to athlete • 349 Fees paid to athlete • 360 Wages paid by a specialised agency <p>Added a new income type:</p> <ul style="list-style-type: none"> • 361 Employee stock option with a subscription price lower than the market price at the time of issue
1.03	29/01/2018	Corrected a typographical error in the Finnish-language document, does not affect the English-language document.
1.04	16/04/2018	<p>Removed the value of Type of insurance information allowed from the following income types:</p> <ul style="list-style-type: none"> • 209 Kilometre allowance (taxable) • 222 Benefit arising from synthetic option • 343 Employee stock option <p>Added the value of Type of insurance information allowed to the income type:</p> <ul style="list-style-type: none"> • 352 Wages for insurance purposes
1.05	26/09/2018	<p>Added the value of Type of insurance information allowed to the income type:</p> <ul style="list-style-type: none"> • 407 Reimbursement collected for other fringe benefits
	01/03/2023	<p>Added Introduction.</p> <p>Titel Code changed to title Income type code.</p>

		Titel Label changed to title Income type name.
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1 INTRODUCTION

This document lists the income types to be used on earnings payment reports in the Incomes Register (TransactionCode) and the income types to be used on the employer's separate report (SummaryTransactionCode).

Section 2.1 (Income type code (TransactionCode)) presents a table of the rules that allow or do not allow each income type on the earnings payment report. This is indicated by the letter X in the table.

- *Reporting method 1:* If the data submitter uses reporting method 1 (income types 101–106), monetary wages must be reported as a total amount. When data are reported at this level of detail, some data users may have to request more detailed information, because this more limited level of detail is not sufficient for all users. For example, the Social Insurance Institution of Finland (Kela) needs more detailed information on monetary wages when granting sickness allowances or parental allowances. Income type 'Total wages' (101) includes the total amount of wages and earnings from work subject to different employer and employee social insurance contributions (earnings-related pension, health, unemployment and accident and occupational disease insurance contributions). If the reported income is not wholly subject to social insurance contributions, **the part of income used as the basis of the social insurance contribution in question** must be reported separately using income subtypes related to reporting method 1: Total wages subject to social insurance contributions (103); total wages subject to earnings-related pension insurance contribution (102); total wages subject to health insurance contribution (104); total wages subject to unemployment insurance contribution (105); or total wages subject to accident and occupational disease insurance contribution (106). One or more of these income subtypes can be reported. However, income type 103 (total wages subject to social insurance contributions) cannot be entered if any of the following income types has been entered on the report: Total wages subject to earnings-related pension insurance contribution (102); total wages subject to health insurance contribution (104); total wages subject to unemployment insurance contribution (105); or total wages subject to accident and occupational disease insurance contribution (106). **Reporting method 1 and reporting method 2 cannot be used at the same time on the same report.**
- *Reporting method 2:* If the data submitter uses reporting method 2 (income types 201–239), monetary wages must be reported using separate complementary income types at a higher level of detail. When the data are reported using the complementary income types (38), all parties using the data stored in the Incomes Register can use them in their operations. Reporting the data by means of reporting method 2 is subject to the same deadlines as mandatory data. **Reporting method 1 and reporting method 2 cannot be used at the same time on the same report.**
- *Separately reported:* These income types must always be reported separately on an earnings payment report, and they cannot be included in the total amount of reporting method 1. These include 300 series income types, including fringe benefits and reimbursements of expenses, and 400 series income types, i.e. items deducted from income and other payments, such as withholding tax and employee contributions.
- *Reporting a negative amount is permitted:* A negative value can be entered for certain income types deducted from 400 series income. These are 402 Withholding tax; 404 Tax at source; 412 Employee's health insurance contribution; 413 Employee's pension insurance contribution; and 414 Employee's unemployment insurance contribution.

- *Reporting unjust enrichment and recovery is not permitted:* The ‘Unjust enrichment’ or ‘Recovery’ entry cannot be specified for certain income types. These income types are typically fringe benefits, items deducted from income and tax-exempt reimbursements of expenses. Correcting income reported using these income types without the ‘Unjust enrichment’ or ‘Recovery’ entry is described in more detail in the Incomes Register’s detailed guidance ‘Correcting data in the Incomes Register’.

Section 2.2 (Income type control rules) presents a table of the control rules for social insurance contributions applied to each income type on the earnings payment report. A control rule is a default value, according to which social insurance contributions are determined for payments reported using a specific income type. The control rule either applies to the income type (‘Yes’) or not (‘No’). The letter X is indicated next to the ‘Type of insurance information allowed’ control rule if the rule applies to the income type in question. The control rules for the income types, including their descriptions, are as follows:

- *Subject to earnings-related pension insurance contribution (pension policy number to be entered):* This income type is subject to earnings-related pension insurance contributions.
- *Subject to accident insurance and occupational disease insurance contribution:* This income type is subject to accident and occupational disease insurance contributions.
- *Subject to unemployment insurance contribution:* This income type is subject to unemployment insurance contributions.
- *Subject to health insurance contribution:* This income type is subject to health insurance contributions.
- *Type of insurance information allowed:* If the type of insurance information is allowed for an income type, the data submitter can change the income type’s default control rule for social insurance contributions. This is reported by attaching a certain ‘Type of insurance information’ entry to the income type. Types of insurance information are described in the ‘Insurance information type (InsuranceCode)’ codeset in the ‘Codes’ document. The use of the data is described in more detail in the content description ‘Data delivery – Schemas – Earnings payment reports’.

In addition to the control rules applicable to social insurance contributions, income types on earnings payment reports include several processing rules, according to which the data submitted to the Incomes Register are checked. These rules described in the content description ‘Data delivery – Schemas – Earnings payment reports’.

Section 3 describes the income types used on the employer’s separate report. They do not include similar allowing or non-allowing rules or control rules as the income types used on earnings payment reports. The content description ‘Data delivery – Schemas – Employer’s separate reports’ includes one processing rule related to the income types used on the employer’s separate report.

2 EARNINGS PAYMENT REPORT

2.1 Income type code (TransactionCode)

Income type code	Income type name	Reporting method 1	Reporting method 2	Separately reported	Reporting a negative amount is allowed
101	Total wages	X			
102	Total wages subject to earnings-related pension insurance contribution	X			
103	Total wages subject to social insurance contributions	X			
104	Total wages subject to health insurance contribution	X			
105	Total wages subject to unemployment insurance contribution	X			
106	Total wages subject to accident and occupational disease insurance contribution	X			
201	Time-rate pay		X		
202	Initiative fee		X		
203	Bonus pay		X		
204	Complementary wage/salary paid during benefit period		X		
205	Emergency work compensation		X		
206	Evening work compensation		X		
207	Evening shift allowance		X		
208	Notice period compensation		X		
209	Kilometre allowance (taxable)		X		
210	Meeting fee		X		
211	Saturday pay		X		
212	Extra work premium		X		
213	Holiday bonus		X		
214	Lecture fee		X		
215	Compensation for acting in a position of trust		X		
216	Other compensation		X		
217	Waiting time compensation		X		
218	Working condition compensation		X		
219	Partial pay during sick leave		X		
220	Commission		X		
221	Sunday work compensation		X		
222	Benefit arising from synthetic option		X		
223	Performance bonus		X		
224	Monetary compensation from a working time bank		X		
225	Compensation for accrued time off		X		
226	Share issue for employees		X		
227	Contract pay		X		
229	Damages in conjunction with termination and lay-off		X		
230	Stand-by compensation		X		

Income type code	Income type name	Reporting method 1	Reporting method 2	Separately reported	Reporting a negative amount is allowed
231	Voluntary compensation in conjunction with termination of employment		X		
232	Weekly rest compensation		X		
233	Profit-sharing bonus		X		
234	Annual holiday compensation		X		
235	Overtime compensation		X		
236	Night work allowance		X		
237	Night shift compensation		X		
301	Accommodation benefit			X	
302	Interest benefit for a housing loan			X	
303	Meal allowance			X	
304	Car benefit			X	
308	Compensation for membership of a governing body			X	
309	Share of reserve and surplus drawn from personnel fund (taxable 80%)			X	
310	Monetary gift for employees			X	
311	Kilometre allowance (tax-exempt)			X	
312	Treatment fee for municipal veterinarian			X	
313	Compensation for use, earned income			X	
314	Compensation for use, capital income			X	
315	Other taxable benefit for employees			X	
316	Other taxable income deemed earned income			X	
317	Other fringe benefit			X	
319	Kinship carer's fee			X	
320	Stock options and grants			X	
321	Wages paid by substitute payer: the employer pays for the employer's social insurance contributions (earnings-related pension, health, unemployment, and accident and occupational disease insurance)			X	
322	Wages paid by substitute payer: employer pays for employer's earnings-related pension insurance contribution			X	
323	Wages paid by substitute payer: employer pays for employer's unemployment insurance contribution			X	
324	Wages paid by substitute payer, employer pays for accident and occupational disease insurance contribution			X	
325	Wages paid by substitute payer, employer pays for employer's health insurance contribution			X	
326	Compensation for employee invention			X	
327	Reimbursement of private caretaker's expenses			X	
328	Private caretaker's fee			X	
329	Reimbursement of family day care provider's expenses			X	
330	Telephone benefit			X	
331	Daily allowance			X	
332	Capital income payment			X	

Income type code	Income type name	Reporting method 1	Reporting method 2	Separately reported	Reporting a negative amount is allowed
334	Meal benefit			X	
335	Reimbursement of costs, paid to conciliator			X	
336	Non-wage compensation for work			X	
337	Supplementary daily allowance paid by employer-specific health insurance fund			X	
338	Pension paid by employer			X	
339	Dividends/profit surplus based on work effort (wages)			X	
340	Dividends/profit surplus (wages) based on work effort (non-wage)			X	
341	Employer-subsidised commuter ticket, tax-exempt share			X	
342	Employer-subsidised commuter ticket, taxable share			X	
343	Employee stock option			X	
350	Wages transferred to athletes' special fund			X	
351	Wages paid from athletes' special fund			X	
352	Wages for insurance purposes			X	
353	Taxable reimbursement of expenses			X	
354	Private day care allowance municipal supplement			X	
355	Private day care allowance (wages)			X	
356	Private day care allowance (non-wage)			X	
357	Kilometre allowance paid by non-profit organisation			X	
358	Daily allowance paid by non-profit organisation			X	
359	Unjust enrichment			X	
361	Employee stock option with a subscription price lower than the market price at the time of issue			X	
401	Compensation collected for car benefit			X	
402	Withholding tax			X	X
403	Elected official fee			X	
404	Tax at source			X	X
405	Tax at source deduction			X	
406	Wages paid			X	
407	Reimbursement collected for other fringe benefits			X	
408	Other item deductible from net wage or salary			X	
409	Net wage or salary			X	
410	Employer-paid premium for collective additional pension insurance			X	
411	Employer-paid premium for collective additional pension insurance, employee's contribution			X	
412	Employee's health insurance contribution			X	X
413	Employee's pension insurance contribution			X	X
414	Employee's unemployment insurance contribution			X	X
415	Reimbursement for employer-subsidised commuter ticket			X	
416	Tax paid abroad			X	
417	Distrain			X	
418	Voluntary individual pension insurance premium			X	
419	Deduction before withholding			X	

2.2 Income type control rules

Income type code	Income type name	Subject to earnings-related pension insurance contribution (pension policy number must be provided)	Subject to accident insurance and occupational disease insurance contribution	Subject to unemployment insurance contribution	Subject to health insurance contribution	Type of insurance information allowed
101	Total wages	Yes	Yes	Yes	Yes	X
102	Total wages subject to earnings-related pension insurance contribution	Yes	No	No	No	
103	Total wages subject to social insurance contributions	Yes	Yes	Yes	Yes	
104	Total wages subject to health insurance contribution	No	No	No	Yes	
105	Total wages subject to unemployment insurance contribution	No	No	Yes	No	
106	Total wages subject to accident and occupational disease insurance contribution	No	Yes	No	No	
201	Time-rate pay	Yes	Yes	Yes	Yes	
202	Initiative fee	Yes	Yes	Yes	Yes	X
203	Bonus pay	Yes	Yes	Yes	Yes	
204	Complementary wage/salary paid during benefit period	Yes	Yes	Yes	Yes	
205	Emergency work compensation	Yes	Yes	Yes	Yes	
206	Evening work compensation	Yes	Yes	Yes	Yes	
207	Evening shift allowance	Yes	Yes	Yes	Yes	
208	Notice period compensation	No	No	No	No	
209	Kilometre allowance (taxable)	Yes	Yes	Yes	Yes	
210	Meeting fee	No	No	No	No	X
211	Saturday pay	Yes	Yes	Yes	Yes	
212	Extra work premium	Yes	Yes	Yes	Yes	
213	Holiday bonus	Yes	Yes	Yes	Yes	
214	Lecture fee	No	No	No	No	X
215	Compensation for acting in a position of trust	No	No	No	Yes	X
216	Other compensation	Yes	Yes	Yes	Yes	
217	Waiting time compensation	No	No	No	No	
218	Working condition compensation	Yes	Yes	Yes	Yes	
219	Partial pay during sick leave	Yes	Yes	Yes	Yes	X
220	Commission	Yes	Yes	Yes	Yes	
221	Sunday work compensation	Yes	Yes	Yes	Yes	
222	Benefit arising from synthetic option	No	No	No	No	
223	Performance bonus	Yes	Yes	Yes	Yes	
224	Monetary compensation from a working time bank	Yes	Yes	Yes	Yes	
225	Compensation for accrued time off	Yes	Yes	Yes	Yes	
226	Share issue for employees	No	No	No	No	X
227	Contract pay	Yes	Yes	Yes	Yes	

Income type code	Income type name	Subject to earnings-related pension insurance contribution (pension policy number must be provided)	Subject to accident insurance and occupational disease insurance contribution	Subject to unemployment insurance contribution	Subject to health insurance contribution	Type of insurance information allowed
229	Damages in conjunction with termination and lay-off	No	No	No	No	
230	Stand-by compensation	Yes	Yes	Yes	Yes	
231	Voluntary compensation in conjunction with termination of employment	No	No	No	No	
232	Weekly rest compensation	Yes	Yes	Yes	Yes	
233	Profit-sharing bonus	No	No	No	No	X
234	Annual holiday compensation	Yes	Yes	Yes	Yes	
235	Overtime compensation	Yes	Yes	Yes	Yes	
236	Night work allowance	Yes	Yes	Yes	Yes	
237	Night shift compensation	Yes	Yes	Yes	Yes	
301	Accommodation benefit	Yes	Yes	Yes	Yes	
302	Interest benefit for a housing loan	No	No	No	No	
303	Meal allowance	No	No	No	No	
304	Car benefit	Yes	Yes	Yes	Yes	
308	Compensation for membership of a governing body	No	No	No	No	X
309	Share of reserve and surplus drawn from personnel fund (taxable 80%)	No	No	No	No	
310	Monetary gift for employees	Yes	Yes	Yes	Yes	X
311	Kilometre allowance (tax-exempt)	No	No	No	No	
312	Treatment fee for municipal veterinarian	Yes	Yes	Yes	No	
313	Compensation for use, earned income	No	No	No	No	
314	Compensation for use, capital income	No	No	No	No	
315	Other taxable benefit for employees	No	No	No	No	X
316	Other taxable income deemed earned income	No	No	No	No	
317	Other fringe benefit	Yes	Yes	Yes	Yes	X
319	Kinship carer's fee	Yes	Yes*	No	No	
320	Stock options and grants	Yes	No	No	No	X
321	Wages paid by substitute payer: employer pays for employer's social insurance contributions (earnings-related pension, health, unemployment, and accident and occupational disease insurance)	Yes	Yes	Yes	Yes	
322	Wages paid by substitute payer: employer pays for employer's earnings-related pension insurance contribution	Yes	No	No	No	
323	Wages paid by substitute payer: employer pays for employer's unemployment insurance contribution	No	No	Yes	No	
324	Wages paid by substitute payer, employer pays for accident and occupational disease insurance contribution	No	Yes	No	No	
325	Wages paid by substitute payer, employer pays for employer's health insurance contribution	No	No	No	Yes	

Income type code	Income type name	Subject to earnings-related pension insurance contribution (pension policy number must be provided)	Subject to accident insurance and occupational disease insurance contribution	Subject to unemployment insurance contribution	Subject to health insurance contribution	Type of insurance information allowed
326	Compensation for employee invention	No	No	No	No	X
327	Reimbursement of private caretaker's expenses	No	No	No	No	
328	Private caretaker's fee	Yes	Yes*	No	No	
329	Reimbursement of family day care provider's expenses	No	No	No	No	
330	Telephone benefit	Yes	Yes	Yes	Yes	
331	Daily allowance	No	No	No	No	
332	Capital income payment	No	No	No	No	
334	Meal benefit	Yes	Yes	Yes	Yes	
335	Reimbursement of costs, paid to conciliator	No	No	No	No	
336	Non-wage compensation for work	No	No	No	No	
337	Supplementary daily allowance paid by employer-specific health insurance fund	Yes	Yes	Yes	Yes	
338	Pension paid by employer	No	No	No	No	
339	Dividends/profit surplus based on work effort (wages)	No	No	No	Yes	
340	Dividends/profit surplus (wages) based on work effort (non-wage)	No	No	No	No	
341	Employer-subsidised commuter ticket, tax-exempt share	No	No	No	No	
342	Employer-subsidised commuter ticket, taxable share	Yes	Yes	Yes	Yes	
343	Employee stock option	No	No	No	No	
350	Wages transferred to athletes' special fund	No	No	No	Yes	
351	Wages paid from athletes' special fund	No	No	No	No	
352	Wages for insurance purposes	Yes	Yes	Yes	Yes	X
353	Taxable reimbursement of expenses	No	No	No	No	
354	Private day care allowance municipal supplement	No	Yes	Yes	No	
355	Private day care allowance (wages)	No	Yes	Yes	No	
356	Private day care allowance (non-wage)	No	No	No	No	
357	Kilometre allowance paid by non-profit organisation	No	No	No	No	
358	Daily allowance paid by non-profit organisation	No	No	No	No	
359	Unjust enrichment	No	No	No	No	
361	Employee stock option with a subscription price lower than market price at the time of issue	Yes	Yes	Yes	No	
401	Compensation collected for car benefit	No	No	No	No	
402	Withholding tax	No	No	No	No	
403	Elected official fee	No	No	No	No	
404	Tax at source	No	No	No	No	
405	Tax at source deduction	No	No	No	No	
406	Wages paid	No	No	No	No	
407	Reimbursement collected for other fringe benefits	No	No	No	No	X

Income type code	Income type name	Subject to earnings-related pension insurance contribution (pension policy number must be provided)	Subject to accident insurance and occupational disease insurance contribution	Subject to unemployment insurance contribution	Subject to health insurance contribution	Type of insurance information allowed
408	Other item deductible from net wage or salary	No	No	No	No	
409	Net wage or salary	No	No	No	No	
410	Employer-paid premium for collective additional pension insurance	No	No	No	No	
411	Employer-paid premium for collective additional pension insurance, employee's contribution	No	No	No	No	
412	Employee's health insurance contribution	No	No	No	No	
413	Employee's pension insurance contribution	No	No	No	No	
414	Employee's unemployment insurance contribution	No	No	No	No	
415	Reimbursement for employer-subsidised commuter ticket	No	No	No	No	
416	Tax paid abroad	No	No	No	No	
417	Distraint	No	No	No	No	
418	Voluntary individual pension insurance premium	No	No	No	No	
419	Deduction before withholding	No	No	No	No	

* Insured under special law

3 EMPLOYER'S SEPARATE REPORT

3.1 Income type code (SummaryTransactionCode)

Income type code	Income type name
101	No wages payable
102	Employer's health insurance contribution (total)
103	Deductions to be made from the employer's health insurance contribution