

Income data – Calculation rules

Project to establish the National Incomes Register

Version history

Version	Date	Description
1.00	09/04/2018	Document published.
1.01	09/05/2018	Corrected the wording in the Finnish-language document, does not affect the English-language document.
1.02	26/09/2018	Added calculation rules for benefits data.
1.03	07/01/2019	Corrected the calculation rules for the processing of income type Reimbursement collected for other fringe benefits (407). The correction applies to the calculation rules for the following data: <ul style="list-style-type: none"> Income subject to earnings-related pension insurance contributions (SubToPensionInsContribution) Income subject to accident and occupational disease insurance contributions (SubToAccInsContribution) Income subject to unemployment insurance contributions (SubToUnemploymentInsContribution) Income subject to health insurance contributions (SubToHealthInsContribution) Recovered income subject to earnings-related pension insurance contributions (RecoverySubToPensionInsContribution) Recovered income subject to accident and occupational disease insurance contributions (RecoverySubToAccInsContribution) Recovered income subject to unemployment insurance contributions (RecoverySubToUnemploymentInsContribution) Recovered income subject to health insurance contributions (RecoverySubToHealthInsContribution)
1.04	19/02/2019	Added calculation rules for benefits data: <ul style="list-style-type: none"> Unprompted refunds total (BenefitUnpromptedRefundTotal) Payments reported as payment reallocation total (BenefitPaymentReallocationTotal)
	03/01/2023	Added Section 1 'Introduction'.



CONTENTS

1	Introduction	4
2	Summary data, earnings payment reports	4
2.1	General	4
2.2	Calculation rules	4
2.2.1	Number of earnings payment reports (WageReportCount)	4
2.2.2	Payments total (IncomeTotal)	4
2.2.3	Income subject to earnings-related pension insurance contributions (SubToPensionInsContribution)	4
2.2.4	Income subject to accident and occupational disease insurance contributions (SubToAccInsContribution)	5
2.2.5	Income subject to unemployment insurance contributions (SubToUnemploymentInsContribution)	6
2.2.6	Income subject to health insurance contributions (SubToHealthInsContribution)	7
2.2.7	Employee's earnings-related pension insurance contributions (EmployeePensionInsContribution)	9
2.2.8	Employee's unemployment insurance contributions (EmployeeUnemploymentInsContribution)	9
2.2.9	Employee's health insurance contributions (EmployeeHealthInsContribution)	9
2.2.10	Withheld taxes (Withholding)	9
2.2.11	Tax at source (TaxAtSource)	9
2.2.12	Unjust enrichment total (UnjustEnrichmentTotal)	9
2.2.13	Recovered payments total (RecoveryTotal)	9
2.2.14	Recovered income subject to earnings-related pension insurance contributions (RecoverySubToPensionInsContribution)	9
2.2.15	Recovered income subject to accident and occupational disease insurance contributions (RecoverySubToAccInsContribution)	10
2.2.16	Recovered income subject to unemployment insurance contributions (RecoverySubToUnemploymentInsContribution)	10
2.2.17	Recovered income subject to health insurance contributions (RecoverySubToHealthInsContribution)	10
3	Summary data, employer's separate reports	11
3.1	General	11
3.2	Calculation rules	11
3.2.1	Number of employer's separate reports (PayerSummaryReportCount)	11
3.2.2	Employer's health insurance contributions (HealthInsContribution)	11
3.2.3	Deductions to be made from the employer's health insurance contribution (HealthInsContributionDeductions)	11
4	Summary data, benefits payment reports	12
4.1	General	12
4.2	Calculation rules	12
4.2.1	Number of benefits payment reports (BenefitReportCount)	12
4.2.2	Benefit payments total (BenefitIncomeTotal)	12
4.2.3	Benefit payment deductions total (BenefitDeductionTotal)	12
4.2.4	Withholding (BenefitWithholding)	13
4.2.5	Tax at source (BenefitTaxAtSource)	13
4.2.6	Unjust enrichment total (BenefitUnjustEnrichmentTotal)	13
4.2.7	Recovered payments total (BenefitRecoveryTotal)	13
4.2.8	Unprompted refunds total (BenefitUnpromptedRefundTotal)	13
4.2.9	Recourse payments total (BenefitRecourseTotal)	13
4.2.10	Payments reported as payment reallocation total (BenefitPaymentReallocationTotal)	13
4.2.11	Late payment increases total (BenefitDelayIncreaseTotal)	13

1 INTRODUCTION

This document presents the calculation rules used in the Incomes Register's transcripts and record subscriptions. Read the document 'Transcripts in the Incomes Register' for more information about transcripts, and the document 'Technical interface – Distribution of data from the Incomes Register' for more information about record subscriptions distributed through the interface.

2 SUMMARY DATA, EARNINGS PAYMENT REPORTS

2.1 General

Summary data is calculated from the data of earnings payment reports queried on the basis of query criteria specified on a case-by-case basis. The query criteria can be specified in record and transcript subscriptions and via the user interface. The sum data is calculated according to case-specific grouping factors using the calculation rules presented in the next paragraph. Sum totals of earnings payment reports can be calculated, for example, payer-specifically, payer-payment date specifically, income earner specifically or income earner-payment date specifically.

2.2 Calculation rules

The description of the calculation rules uses the following concepts:

- An income type is unjust enrichment, if the Unjust enrichment value of the income type is "true" or the income type code is 359 (Unjust enrichment).
- An income type is recovery, if the Recovery value of the income type is "true".
- The amount reported for an income type means the Amount value of the income type.

2.2.1 Number of earnings payment reports (WageReportCount)

The number of earnings payment reports stored in the Incomes Register.

The number includes the earnings payment reports valid at the time the transcript is generated. A new earnings payment report and reports replacing it are counted as a single report. Cancelled reports are not included in the number.

2.2.2 Payments total (IncomeTotal)

The amounts reported for the following income types are included in the sum total:

- income type 101;
- 200 series income types; and
- 300 series income types, with the exception of income types 321-325.

The following situations form an exception:

- An income type is not included in the sum if it is unjust enrichment or recovery.

2.2.3 Income subject to earnings-related pension insurance contributions (SubToPensionInsContribution)

The amounts reported for income types of the 100, 200 and 300 series are included in the sum total as described below. The following situations form an exception:

- Income types submitted in a report are not included in the sum, if the payer has used the Type of exception to insurance data to indicate that the obligation to provide insurance does not apply to the income submitted in the report (Type of exception to insurance is 1, 3, 6 or 7).
- The amount reported for an income type is not included in the sum if the income type is unjust enrichment or recovery.

Taking income types into consideration, 100 series

The amount reported for the Total wages income type (101) is included in the sum. The following situations form an exception:

- The amount reported for the income type is not included in the sum, if the Total wages subject to social insurance contributions (103) or Total wages subject to earnings-related pension insurance contribution (102) income type has been submitted in the report.
- The amount reported for an income type is not included in the sum, if the payer has used the Type of insurance information value of the income type to indicate that the income type is exceptionally not subject to earnings-related pension insurance contributions (Type of insurance information is 1 or 2, Grounds for insurance contribution is "false").

The amounts reported for the Total wages subject to earnings-related pension insurance contribution (102) and Total wages subject to social insurance contributions (103) income types are included in the sum.

Taking income types into consideration, 200 and 300 series

The amounts reported for those income types that are subject to earnings-related pension insurance contributions according to the income type codes are included in the sum. The following situations form an exception:

- The amount reported for an income type is not included in the sum, if the payer has used the Type of insurance information value of the income type to indicate that the income type is exceptionally not subject to earnings-related pension insurance contributions (Type of insurance information is 1 or 2, Grounds for insurance contribution is "false").
- The amount reported for an income type is included in the sum, even if the income type is not subject to earnings-related pension insurance contributions according to the income type codes, if the payer has used the Type of insurance information value of the income type to indicate that the income type is exceptionally subject to earnings-related pension insurance contributions (Type of insurance information is 1 or 2, Grounds for insurance contribution is "true").
- If the income type is Car benefit (304) and the Compensation collected for car benefit (401) income type has been submitted in the report, the amount reported for income type 401 is subtracted from the amount of income type 304 (however, the maximum amount subtracted is the amount reported for income type 304) before the amount is included in the sum.
- The amount reported for the Reimbursement collected for other fringe benefits (407) income type is subtracted from the total amount of the Accommodation benefit (301), Telephone benefit (330), Meal benefit (334) and Other fringe benefit (317) income types before the amount is included in the sum. The amount reported for the Reimbursement collected for other fringe benefits (407) income type is not, however, subtracted from the total amount if the payer has used the Type of insurance information value of the income type to confirm that income type 407 is not subject to earnings-related pension insurance contributions (Type of insurance information is reported as 1 or 2, Grounds for insurance contribution is "false"). The maximum amount subtracted from the total amount is the total amount reported for income types 301, 330, 334 and 317.
- The amount reported for the Meal benefit (334) income type is not included in the sum, if the Reimbursement for meal benefit corresponds to taxable value entry = "true" has been specified for the income type.

2.2.4 Income subject to accident and occupational disease insurance contributions (SubToAcclnsContribution)

The amounts reported for income types of the 100, 200 and 300 series are included in the sum total as described below. The following situations form an exception:

- Income types submitted in a report are not included in the sum, if the payer has used the Type of exception to insurance data to indicate that the obligation to provide insurance does not apply to the income submitted in the report (Type of exception to insurance is 1, 4, 6 or 8).
- The amount reported for an income type is not included in the sum if the income type is unjust enrichment or recovery.

Taking income types into consideration, 100 series

The amount reported for the Total wages income type (101) is included in the sum. The following situations form an exception:

- The amount reported for the income type is not included in the sum, if the Total wages subject to social insurance contributions (103) or Total wages subject to accident and occupational disease insurance contribution (106) income type has been submitted in the report.
- The amount reported for an income type is not included in the sum, if the payer has used the Type of insurance information value of the income type to indicate that the income type is exceptionally not subject to accident and occupational disease insurance contributions (Type of insurance information is 1 or 6, Grounds for insurance contribution is "false").

The amounts reported for the Total wages subject to accident and occupational disease insurance contribution (106) and Total wages subject to social insurance contributions (103) income types are included in the sum.

Taking income types into consideration, 200 and 300 series

The amounts reported for those income types that are subject to accident and occupational disease insurance contributions according to the income type codes are included in the sum. The following situations form an exception:

- The amount reported for an income type is not included in the sum, if the payer has used the Type of insurance information value of the income type to indicate that the income type is exceptionally not subject to accident and occupational disease insurance contributions (Type of insurance information is 1 or 6, Grounds for insurance contribution is "false").
- The amount reported for an income type is included in the sum, even if the income type is not subject to accident and occupational disease insurance contributions according to the income type codes, if the payer has used the Type of insurance information value of the income type to indicate that the income type is exceptionally subject to accident and occupational disease insurance contributions (Type of insurance information is 1 or 6, Grounds for insurance contribution is "true").
- If the income type is Car benefit (304) and the Compensation collected for car benefit (401) income type has been submitted in the report, the amount reported for income type 401 is subtracted from the amount of income type 304 (however, the maximum amount subtracted is the amount reported for income type 304) before the amount is included in the sum.
- The amount reported for the Reimbursement collected for other fringe benefits (407) income type is subtracted from the total amount of the Accommodation benefit (301), Telephone benefit (330), Meal benefit (334) and Other fringe benefit (317) income types before the amount is included in the sum. The amount reported for the Reimbursement collected for other fringe benefits (407) income type is not, however, subtracted from the total amount if the payer has used the Type of insurance information value of the income type to confirm that income type 407 is not subject to accident and occupational disease insurance contributions (Type of insurance information is reported as 1 or 6, Grounds for insurance contribution is "false"). The maximum amount subtracted from the total amount is the total amount reported for income types 301, 330, 334 and 317.
- The amount reported for the Meal benefit (334) income type is not included in the sum, if the Reimbursement for meal benefit corresponds to taxable value entry = "true" has been specified for the income type.

2.2.5 Income subject to unemployment insurance contributions (SubToUnemploymentInsContribution)

The amounts reported for income types of the 100, 200 and 300 series are included in the sum total as described below. The following situations form an exception:

- Income types submitted in a report are not included in the sum, if the payer has used the Type of exception to insurance data to indicate that the obligation to provide insurance does not apply to the income submitted in the report (Type of exception to insurance is 1, 5, 6 or 9).

- The amount reported for an income type is not included in the sum if the income type is unjust enrichment or recovery.

Taking income types into consideration, 100 series

The amount reported for the Total wages income type (101) is included in the sum. The following situations form an exception:

- The amount reported for the income type is not included in the sum, if the Total wages subject to social insurance contributions (103) or Total wages subject to unemployment insurance contribution (105) income type has been submitted in the report.
- The amount reported for an income type is not included in the sum, if the payer has used the Type of insurance information value of the income type to indicate that the income type is exceptionally not subject to unemployment insurance contributions (Type of insurance information is 1 or 5, Grounds for insurance contribution is "false").

The amounts reported for the Total wages subject to unemployment insurance contribution (105) and Total wages subject to social insurance contributions (103) income types are included in the sum.

Taking income types into consideration, 200 and 300 series

The amounts reported for those income types that are subject to unemployment insurance contributions according to the income type codes are included in the sum. The following situations form an exception:

- The amount reported for an income type is not included in the sum, if the payer has used the Type of insurance information value of the income type to indicate that the income type is exceptionally not subject to unemployment insurance contributions (Type of insurance information is 1 or 5, Grounds for insurance contribution is "false").
- The amount reported for an income type is included in the sum, even if the income type is not subject to unemployment insurance contributions according to the income type codes, if the payer has used the Type of insurance information value of the income type to indicate that the income type is exceptionally subject to unemployment insurance contributions (Type of insurance information is 1 or 5, Grounds for insurance contribution is "true").
- If the income type is Car benefit (304) and the Compensation collected for car benefit (401) income type has been submitted in the report, the amount reported for income type 401 is subtracted from the amount of income type 304 (however, the maximum amount subtracted is the amount reported for income type 304) before the amount is included in the sum.
- The amount reported for the Reimbursement collected for other fringe benefits (407) income type is subtracted from the total amount of the Accommodation benefit (301), Telephone benefit (330), Meal benefit (334) and Other fringe benefit (317) income types before the amount is included in the sum. The amount reported for the Reimbursement collected for other fringe benefits (407) income type is not, however, subtracted from the total amount if the payer has used the Type of insurance information value of the income type to confirm that income type 407 is not subject to unemployment insurance contributions (Type of insurance information is reported as 1 or 5, Grounds for insurance contribution is "false"). The maximum amount subtracted from the total amount is the total amount reported for income types 301, 330, 334 and 317.
- The amount reported for the Meal benefit (334) income type is not included in the sum, if the Reimbursement for meal benefit corresponds to taxable value entry = "true" has been specified for the income type.

2.2.6 Income subject to health insurance contributions (SubToHealthInsContribution)

The amounts reported for income types of the 100, 200 and 300 series are included in the sum total as described below. The following situations form an exception:

- Income types submitted in a report are not included in the sum, if the payer has used the Type of exception to insurance data to indicate that the obligation to provide insurance does not apply to the income submitted in the report (Type of exception to insurance is 1, 2, 6 or 10).
- The amount reported for an income type is not included in the sum if the income type is unjust enrichment or recovery.

Taking income types into consideration, 100 series

The amount reported for the Total wages income type (101) is included in the sum. The following situations form an exception:

- The amount reported for the income type is not included in the sum, if the Total wages subject to social insurance contributions (103) or Total wages subject to health insurance contribution (104) income type has been submitted in the report.
- The amount reported for an income type is not included in the sum, if the payer has used the Type of insurance information value of the income type to indicate that the income type is exceptionally not subject to health insurance contributions (Type of insurance information is 1 or 3, Grounds for insurance contribution is "false").

The amounts reported for the Total wages subject to health insurance contribution (104) and Total wages subject to social insurance contributions (103) income types are included in the sum.

Taking income types into consideration, 200 and 300 series

The amounts reported for those income types that are subject to health insurance contributions according to the income type codes are included in the sum. The following situations form an exception:

- The amount reported for an income type is not included in the sum, if the payer has used the Type of insurance information value of the income type to indicate that the income type is exceptionally not subject to health insurance contributions (Type of insurance information is 1 or 3, Grounds for insurance contribution is "false").
- The amount reported for an income type is included in the sum, even if the income type is not subject to health insurance contributions according to the income type codes, if the payer has used the Type of insurance information value of the income type to indicate that the income type is exceptionally subject to health insurance contributions (Type of insurance information is 1 or 3, Grounds for insurance contribution is "true").
- If the income type is Car benefit (304) and the Compensation collected for car benefit (401) income type has been submitted in the report, the amount reported for income type 401 is subtracted from the amount of income type 304 (however, the maximum amount subtracted is the amount reported for income type 304) before the amount is included in the sum.
- The amount reported for the Reimbursement collected for other fringe benefits (407) income type is subtracted from the total amount of the Accommodation benefit (301), Telephone benefit (330), Meal benefit (334) and Other fringe benefit (317) income types before the amount is included in the sum. The amount reported for the Reimbursement collected for other fringe benefits (407) income type is not, however, subtracted from the total amount if the payer has used the Type of insurance information value of the income type to confirm that income type 407 is not subject to health insurance contributions (Type of insurance information is reported as 1 or 3, Grounds for insurance contribution is "false"). The maximum amount subtracted from the total amount is the total amount reported for income types 301, 330, 334 and 317.
- The amount reported for the Meal benefit (334) income type is not included in the sum, if the Reimbursement for meal benefit corresponds to taxable value entry = "true" has been specified for the income type.
- If the Deduction before withholding income type (419) has been submitted in the report, the amount reported for it is subtracted from the total sum.



2.2.7 Employee's earnings-related pension insurance contributions (EmployeePensionInsContribution)

The amounts reported for the Employee's pension insurance contribution income type (413) are included in the sum.

2.2.8 Employee's unemployment insurance contributions (EmployeeUnemploymentInsContribution)

The amounts reported for the Employee's unemployment insurance contribution income type (414) are included in the sum.

2.2.9 Employee's health insurance contributions (EmployeeHealthInsContribution)

The amounts reported for the Employee's health insurance contribution income type (412) are included in the sum.

2.2.10 Withheld taxes (Withholding)

The amounts reported for the Withholding tax income type (402) are included in the sum.

2.2.11 Tax at source (TaxAtSource)

The amounts reported for the Tax at source income type (404) are included in the sum.

2.2.12 Unjust enrichment total (UnjustEnrichmentTotal)

The amounts reported for the following income types that are unjust enrichment are included in the sum:

- income type 101;
- 200 series income types; and
- 300 series income types, with the exception of income types 321-325 (NB! the sum also includes income type 359).

2.2.13 Recovered payments total (RecoveryTotal)

The amounts reported for the following income types that are recovery are included in the sum:

- income type 101;
- 200 series income types; and
- 300 series income types, with the exception of income types 321-325.

2.2.14 Recovered income subject to earnings-related pension insurance contributions (RecoverySubToPensionInsContribution)

The amounts reported for the 100, 200 and 300 series income types that are recovery are included in the sum as described below. The following situations form an exception:

- Income types submitted in a report are not included in the sum, if the payer has used the Type of exception to insurance data to indicate that the obligation to provide insurance does not apply to the income submitted in the report (Type of exception to insurance is 1, 3, 6 or 7).

Taking income types into consideration, 100 series

The amount reported for the Total wages income type (101) that is recovery is included in the sum. The following situations form an exception:

- The amount reported for the income type is not included in the sum, if the Total wages subject to social insurance contributions (103) or Total wages subject to earnings-related pension insurance contribution (102) income type that is recovery has been submitted in the report.
- The amount reported for an income type is not included in the sum, if the payer has used the Type of insurance information value of the income type to indicate that the income type is exceptionally not subject to earnings-related pension insurance contributions (Type of insurance information is 1 or 2, Grounds for insurance contribution is "false").

The amounts reported for the Total wages subject to earnings-related pension insurance contribution (102) and Total wages subject to social insurance contributions (103) income types that are recovery are included in the sum.

Taking income types into consideration, 200 and 300 series

The amounts reported for those income types that are recovery and subject to earnings-related pension insurance contributions according to the income type codes are included in the sum. The following situations form an exception:

- The amount reported for an income type is not included in the sum, if the payer has used the Type of insurance information value of the income type to indicate that the income type is exceptionally not subject to earnings-related pension insurance contributions (Type of insurance information is 1 or 2, Grounds for insurance contribution is "false").
- The amount reported for an income type is included in the sum, even if the income type is not subject to earnings-related pension insurance contributions according to the income type codes, if the payer has used the Type of insurance information value of the income type to indicate that the income type is exceptionally subject to earnings-related pension insurance contributions (Type of insurance information is 1 or 2, Grounds for insurance contribution is "true").
- If the income type that is recovery is Car benefit (304) and the Compensation collected for car benefit (401) income type that is recovery has been submitted in the report, the amount reported for income type 401 is subtracted from the amount of income type 304 (however, the maximum amount subtracted is the amount reported for income type 304) before the amount is included in the sum.
- The amount reported for the Reimbursement collected for other fringe benefits (407) income type that is recovery is subtracted from the total amount of the Accommodation benefit (301), Telephone benefit (330), Meal benefit (334) and Other fringe benefit (317) income types that are recovery before the amount is included in the sum. The amount reported for the Reimbursement collected for other fringe benefits (407) income type that is recovery is however, not subtracted from the total amount if the payer has used the Type of insurance information value of the income type to confirm that income type 407 that is recovery is not subject to earnings-related pension insurance contributions (Type of insurance information is reported as 1 or 2, Grounds for insurance contribution is "false"). The maximum amount subtracted from the total amount is the total amount reported for income types 301, 330, 334 and 317 that are recovery.
- The amount reported for the Meal benefit (334) income type that is recovery is not included in the sum, if the Reimbursement for meal benefit corresponds to taxable value entry = "true" has been specified for the income type.

2.2.15 Recovered income subject to accident and occupational disease insurance contributions (RecoverySubToAcclnsContribution)

Calculated in the same way as Income subject to accident and occupational disease insurance contributions (SubToAcclnsContribution), but only income types that are recovery are included in the sum (cf. Recovered income subject to earnings-related pension insurance contributions).

2.2.16 Recovered income subject to unemployment insurance contributions (RecoverySubToUnemploymentInsContribution)

Calculated in the same way as Income subject to unemployment insurance contributions (SubToUnemploymentInsContribution), but only income types that are recovery are included in the sum (cf. Recovered income subject to earnings-related pension insurance contributions).

2.2.17 Recovered income subject to health insurance contributions (RecoverySubToHealthInsContribution)

Calculated in the same way as Income subject to health insurance contributions (SubToHealthInsContribution), but only income types that are recovery are included in the sum (cf. Recovered income subject to earnings-related pension insurance contributions).

3 SUMMARY DATA, EMPLOYER'S SEPARATE REPORTS

3.1 General

Summary data is calculated from the data of employer's separate reports queried based on query criteria specified on a case-by-case basis. The query criteria can be specified in record and transcript subscriptions and via the user interface. The sum data is calculated according to case-specific grouping factors using the calculation rules presented in the next paragraph. Sum totals of employer's separate reports can be calculated, for example, payer-specifically or payer-calendar year specifically.

3.2 Calculation rules

3.2.1 Number of employer's separate reports (PayerSummaryReportCount)

The number of employer's separate reports stored in the Incomes Register.

The number includes the employer's separate reports valid at the time the transcript is generated. A new report and reports replacing it are counted as a single report. Cancelled reports are not included in the number.

3.2.2 Employer's health insurance contributions (HealthInsContribution)

The amounts reported for the Employer's health insurance contribution (total) income type (102) are included in the sum.

3.2.3 Deductions to be made from the employer's health insurance contribution (HealthInsContributionDeductions)

The amounts reported for the Deductions to be made from the employer's health insurance contribution income type (103) is included in the sum.

4 SUMMARY DATA, BENEFITS PAYMENT REPORTS

4.1 General

Summary data is calculated from the data of benefits payment reports queried on the basis of query criteria specified on a case-by-case basis. The query criteria can be specified in record and transcript subscriptions and via the user interface. The sum data is calculated according to case-specific grouping factors using the calculation rules presented in the next paragraph. Sum totals of benefits payment reports can, for example, be calculated payer-specifically, payer-payment date specifically, income earner specifically or income earner-payment date specifically.

4.2 Calculation rules

The description of the calculation rules uses the following concepts:

- An income type is unjust enrichment, if the Unjust enrichment value of the income type is "true" or the income type code is 1270 (Unjust enrichment).
- An income type is recovery, if the Recovery value of the income type is "true".
- An income type is unprompted refund, if the Unprompted refund value of the income type is "true".
- An income type is late payment increase, if the Late payment increase value of the income type is "true".
- An income type is recourse, if the Recourse value of the income type is "true".
- An income type is payment reallocation, if the Payment reallocation value of the income type is "true".
- The amount reported for an income type means the Amount value of the General details on the income type data group.
- The amount of deduction means the Amount of deduction value of the Deduction details data group.

4.2.1 Number of benefits payment reports (BenefitReportCount)

The number of benefit payment reports stored in the Incomes Register.

The number includes the benefit payment reports valid at the time the transcript is generated. A new benefits payment report and reports replacing it are counted as a single report. Cancelled reports are not included in the number.

4.2.2 Benefit payments total (BenefitIncomeTotal)

The amounts reported for the following income types are included in the sum total:

- 1000 series income types, with the exception of income types 1266, 1267, 1268 and 1269.

The following situations form an exception:

- The amount reported for an income type is not included in the sum if the income type is unjust enrichment, recovery, unprompted refund, payment reallocation, or recourse.

4.2.3 Benefit payment deductions total (BenefitDeductionTotal)

The calculation of the sum total takes into account the deductions related to the following income types (income type in General details on the income type data group):

- 1000 series income types, with the exception of income types 1266, 1267, 1268 and 1269.

The following situations form an exception:

- The deductions related to the income type are not taken into account if the income type is unjust enrichment, recovery, unprompted refund, payment reallocation, or recourse.

The amounts of the deductions taken into account in calculation where the Deduction income type code value is a 1000 series income type are included in the sum.

4.2.4 Withholding (BenefitWithholding)

The amounts reported for the Withholding tax income type (1266) are included in the sum.

4.2.5 Tax at source (BenefitTaxAtSource)

The amounts reported for the Tax at source income type (1267) are included in the sum.

4.2.6 Unjust enrichment total (BenefitUnjustEnrichmentTotal)

The amounts reported for the following income types that are unjust enrichment are included in the sum:

- 1000 series income types (NB! the sum also includes income type 1270)

4.2.7 Recovered payments total (BenefitRecoveryTotal)

The amounts reported for the following income types that are recovery are included in the sum:

- 1000 series income types

4.2.8 Unprompted refunds total (BenefitUnpromptedRefundTotal)

The amounts reported for the following income types that are unprompted refund are included in the sum:

- 1000 series income types

4.2.9 Recourse payments total (BenefitRecourseTotal)

The amounts reported for the following income types that are recourse are included in the sum:

- 1000 series income types

4.2.10 Payments reported as payment reallocation total (BenefitPaymentReallocationTotal)

The amounts reported for the following income types that are payment reallocation are included in the sum:

- 1000 series income types

4.2.11 Late payment increases total (BenefitDelayIncreaseTotal)

The amounts reported for the following income types that are late payment increase are included in the sum:

- 1000 series income types