

## **Wages – Codes – Income types 2025**

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### **Incomes Register Unit**

**Version history**

| Version | Date       | Description   |
|---------|------------|---|
| 1.0     | 08/01/2025 | <p>Published a version of the document containing the 2024 changes to the data contents. The changes apply when the payment date of the income is on 1 January 2025 or later.</p> <p>The name of the income type code 363 has been corrected from “Tax-exempt share of bicycle benefit” to “Bicycle benefit, tax-exempt share”.</p> |



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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 earnings-related 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 | Reporting of unjust enrichment and recovery is blocked |
|------------------|---|--------------------|--------------------|---------------------|--|--|
| 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                  |                     |  |  |



| Income type code | Income type name   | Reporting method 1 | Reporting method 2 | Separately reported | Reporting a negative amount is allowed | Reporting of unjust enrichment and recovery is blocked |
|------------------|--|--------------------|--------------------|---------------------|--|--|
| 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 regarding 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                  |                     |  |  |
| 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                  |                     |  |  |
| 238              | Other regular compensation   |                    | X                  |                     |  |  |
| 239              | Compensation for unused compensatory leave                           |                    | X                  |                     |  |  |
| 301              | Accommodation benefit  |                    |                    | X                   |  | X  |
| 302              | Interest benefit for a housing loan                                  |                    |                    | X                   |  | X  |
| 303              | Meal allowance   |                    |                    | X                   |  | X  |
| 304              | Car benefit  |                    |                    | X                   |  | X  |



| Income type code | Income type name  | Reporting method 1 | Reporting method 2 | Separately reported | Reporting a negative amount is allowed | Reporting of unjust enrichment and recovery is blocked |
|------------------|---|--------------------|--------------------|---------------------|--|--|
| 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                   |  | X  |
| 312              | Treatment fee for municipal veterinarian  |                    |                    | X                   |  | 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                   |  | 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                   |  | X  |
| 322              | Wages paid by substitute payer: employer pays for employer's earnings-related pension insurance contribution  |                    |                    | X                   |  | X  |
| 323              | Wages paid by substitute payer: employer pays for employer's unemployment insurance contribution  |                    |                    | X                   |  | X  |
| 324              | Wages paid by substitute payer, employer pays for accident and occupational disease insurance contribution  |                    |                    | X                   |  | X  |
| 325              | Wages paid by substitute payer, employer pays for employer's health insurance contribution  |                    |                    | X                   |  | 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                   |  |  |





| Income type code | Income type name   | Reporting method 1 | Reporting method 2 | Separately reported | Reporting a negative amount is allowed | Reporting of unjust enrichment and recovery is blocked |
|------------------|--|--------------------|--------------------|---------------------|--|--|
| 330              | Telephone benefit  |                    |                    | X                   |  | X  |
| 331              | Daily allowance  |                    |                    | X                   |  | X  |
| 332              | Capital income payment   |                    |                    | X                   |  |  |
| 334              | Meal benefit   |                    |                    | X                   |  | 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                   |  | X  |
| 342              | Employer-subsidised commuter ticket, taxable share   |                    |                    | X                   |  | X  |
| 343              | Employee stock option  |                    |                    | X                   |  | X  |
| 350              | Wages transferred to athletes' special fund  |                    |                    | X                   |  |  |
| 351              | Wages paid from athletes' special fund   |                    |                    | X                   |  |  |
| 352              | Wages for insurance purposes   |                    |                    | X                   |  | 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                   |  | X  |
| 358              | Daily allowance paid by non-profit organisation  |                    |                    | X                   |  | X  |
| 359              | Unjust enrichment  |                    |                    | X                   |  |  |
| 361              | Employee stock option with a subscription price lower than the market price at the time of issue |                    |                    | X                   |  | X  |
| 362              | Royalty paid to a non-resident taxpayer  |                    |                    | X                   |  |  |



| Income type code | Income type name   | Reporting method 1 | Reporting method 2 | Separately reported | Reporting a negative amount is allowed | Reporting of unjust enrichment and recovery is blocked |
|------------------|--|--------------------|--------------------|---------------------|--|--|
| 363              | Bicycle benefit, tax-exempt share  |                    |                    | X                   |  | X  |
| 364              | Bicycle benefit, taxable share   |                    |                    | X                   |  | X  |
| 365              | Conditional stock options and grants   |                    |                    | X                   |  | X  |
| 366              | Copyright royalties, earned income   |                    |                    | X                   |  |  |
| 367              | Stock grant paid in money  |                    |                    | X                   |  |  |
| 368              | Employee stock option paid in money  |                    |                    | X                   |  |  |
| 369              | Earnings from work paid by a JuEL employer to a worker-client of an invoicing service      |                    |                    | X                   |  | X  |
| 401              | Compensation collected for car benefit   |                    |                    | X                   |  | X  |
| 402              | Withholding tax  |                    |                    | X                   | X                                      | X  |
| 403              | Elected official fee   |                    |                    | X                   |  | X  |
| 404              | Tax at source  |                    |                    | X                   | X                                      | X  |
| 405              | Tax at source deduction  |                    |                    | X                   |  | X  |
| 406              | Wages paid   |                    |                    | X                   |  | X  |
| 407              | Reimbursement collected for other fringe benefits  |                    |                    | X                   |  | X  |
| 408              | Other item deductible from net wage or salary  |                    |                    | X                   |  | X  |
| 409              | Net wage or salary   |                    |                    | X                   |  | X  |
| 410              | Employer-paid premium for collective additional pension insurance                          |                    |                    | X                   |  | X  |
| 411              | Employer-paid premium for collective additional pension insurance, employee's contribution |                    |                    | X                   |  | X  |
| 412              | Employee's health insurance contribution   |                    |                    | X                   | X                                      | X  |
| 413              | Employee's earnings-related pension insurance contribution                                 |                    |                    | X                   | X                                      | X  |
| 414              | Employee's unemployment insurance contribution   |                    |                    | X                   | X                                      | X  |
| 415              | Reimbursement for employer-subsidised commuter ticket                                      |                    |                    | X                   |  | X  |
| 416              | Tax paid abroad  |                    |                    | X                   |  | X  |
| 417              | Distraint  |                    |                    | X                   |  | X  |
| 418              | Voluntary individual pension insurance premium   |                    |                    | X                   |  | X  |



| Income type code | Income type name                            | Reporting method 1 | Reporting method 2 | Separately reported | Reporting a negative amount is allowed | Reporting of unjust enrichment and recovery is blocked |
|------------------|---|--------------------|--------------------|---------------------|--|--|
| 419              | Deduction before withholding                |                    |                    | X                   |  | X  |
| 420              | Reimbursement collected for bicycle benefit |                    |                    | X                   |  | 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                                      |                                       |



| 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 |
|------------------|--|---|---|--|--|---------------------------------------|
| 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                                      | X                                     |
| 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                                      | X                                     |
| 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                                      |                                       |
| 238              | Other regular compensation   | Yes   | Yes   | Yes  | Yes                                      |                                       |
| 239              | Compensation for unused compensatory leave                           | 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                                       |                                       |



| 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 |
|------------------|---|---|---|--|--|---------------------------------------|
| 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                                      |                                       |
| 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                                       | X                                     |
| 329              | Reimbursement of family day care provider's expenses  | No  | No  | No   | No                                       |                                       |
| 330              | Telephone benefit   | 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 |
|------------------|---|---|---|--|--|---------------------------------------|
| 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                                       | X                                     |
| 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)                         | Yes   | Yes   | Yes  | 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                                       | X                                     |
| 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                                       |                                       |



| 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 |
|------------------|--|---|---|--|--|---------------------------------------|
| 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  | Yes                                      |                                       |
| 362              | Royalty paid to a non-resident taxpayer  | No  | No  | No   | No                                       |                                       |
| 363              | Bicycle benefit, tax-exempt share  | No  | No  | No   | No                                       | X                                     |
| 364              | Bicycle benefit, taxable share   | Yes   | Yes   | Yes  | Yes                                      |                                       |
| 365              | Conditional stock options and grants   | Yes   | Yes   | Yes  | Yes                                      |                                       |
| 366              | Copyright royalties, earned income   | No  | No  | No   | No                                       | X                                     |
| 367              | Stock grant paid in money  | Yes   | No  | No   | No                                       | X                                     |
| 368              | Employee stock option paid in money  | No  | No  | No   | No                                       |                                       |
| 369              | Earnings from work paid by a JuEL employer to a worker-client of an invoicing service        | Yes   | No  | No   | 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                                     |
| 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                                       |                                       |





| 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 |
|------------------|--|---|---|--|--|---------------------------------------|
| 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 earnings-related 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                                       | X                                     |
| 420              | Reimbursement collected for bicycle benefit  | No  | No  | No   | No                                       |                                       |

### 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 |



