

# Incomes Register information session for commercial software vendors

5 June 2024

# Contents

- Progress of the change request process
- Changes to data contents and processing rules entering into force in 2025
- Other changes
- Other current matters
  - Certificate retrieval and transfer to the Finnish Tax Administration's shared certificate service

# Incomes Register developed together

- Smaller development suggestions from stakeholders and the Incomes Register that can be implemented under current legislation are processed in the change request process of small-scale development, which proceeds in accordance with the annual calendar.
- Larger development projects are prepared by the Ministry and included in the Incomes Register development plan.
- In the annual changes for 2025, focus has been in content-related changes affecting data quality and correctness, and changes required by legislation.
- Read more about our development on our [website](#).

# Progress of the change request process

- Technical documentation on the annual changes was published at the beginning of June.
- The annual changes are released to testing in stages between June and September.
- Annual changes are usually released to production 45 days before the year ends.
- Updates to detailed guidance are published closer to the end of the year, after statements are requested and received in the spring and autumn.

A wooden boardwalk made of weathered planks and posts winds through a field of tall, golden-brown grasses. The boardwalk is flanked by green grass and weeds. The text "Changes to report data content in 2025" is overlaid in white on the boardwalk.

**Changes to report data content in 2025**

# Changes to report data content

- The new data content and processing rules will be applied to reports with a payment date or other reporting date of 1 January 2025 or later.
  - If the payment date is earlier than 1 January 2025, the data content of the relevant year is used instead.
- Changes are made to the data content and processing rules for the Incomes Register's earnings payment report, employer's separate report and benefits payment report.

# Changes to the data content of the earnings payment report

## Codesets – wages

- A new value will be added to the codeset **Reason for paid absence** (PaidAbsenceCauseCode): **23 - Compensation for annual leave costs**
  - This is a reimbursement paid to employers by Kela if an employer pays its employee annual holiday pay or holiday compensation for a period in which the employee has received a parental allowance and has not worked
- A new value will be added to the codeset **Payment data type, compensation application** (ReimbPaymentType) **3 - Kela, compensation for annual leave costs**
  - This value is used for the data item 'Payment data type (PaymentType)' in the earnings payment report data group 'Reimbursement application data (ReimbApp)' when applying for a reimbursement of annual holiday expenses

# Changes to processing rules for earnings payment reports 1/8

- In the data group **Payer identifiers** (PayerIds), the following value has been added to the processing rule for the data item **Identifier type** (Type): **3 (Kela, compensation for annual leave costs)**
  - In future, the processing rule is as follows: ‘If the data group “Reimbursement application data” has been entered for a paid absence on a report and the entered “Payment data type” is 1, 2 or **3**, the payer identifier must be either “Business ID” or “Finnish personal identity code”.’
- In the data group **Income earner identifiers** (IncomeEarnerIds), the following value has been added to the processing rule for the data item **Identifier type** (Type): **3 (Kela, compensation for annual leave costs)**
  - In future, the processing rule is as follows: ‘If the data group “Reimbursement application data” has been entered for a paid absence on a report and the entered “Payment data type” is 1, 2 or **3**, the income earner’s identifier must be “Finnish personal identity code”.’



# Changes to processing rules for earnings payment reports 2/8

- In the data group **Contact persons for the record** (ContactPersons), the following value has been added to the processing rules for data items **E-mail address** (Email) and **Field of responsibility** (ResponsibilityCode): **3 (Kela, compensation for annual leave costs)**
  - In future, the processing rule is as follows: ‘If the data group “Reimbursement application data” has been entered for a paid absence on any report in the record and the entered “Payment data type” is 1, 2 or **3**, at least one “Contact person for the record” must be reported who has the data items “E-mail address” and “Field of responsibility” entered.
  - For the field of responsibility, the processing rule also includes the requirement that the value for the “Field of responsibility” data item is “1 (content issues)”.’

# Changes to processing rules for earnings payment reports 3/8

- In the data group **Employment relationship data** (Employment), the following value has been added to the processing rule for the data item **Employment type** (EmploymentCode): **3 (Kela, compensation for annual leave costs)**
  - In future, the processing rule is as follows: ‘This data is mandatory if a paid absence is reported and the data group “Reimbursement application data” has been entered and the entered “Payment data type” is 2 (Kela, family leave compensation) or **3 (Kela, compensation for annual leave costs)**.’
- In the data group **Employment relationship data** (Employment), the following value has been added to the processing rule for the data item **Employment period** (EmploymentPeriods): **3 (Kela, compensation for annual leave costs)**
  - In future, the processing rule is as follows: ‘This data group is mandatory if a paid absence is reported and the data group “Reimbursement application data” has been entered and the entered “Payment data type” is 1, 2 or **3**.’

# Changes to processing rules for earnings payment reports 4/8

- In the data group **Time of employment** (Period), the following value has been added to the processing rules for the data item **Start date** (StartDate):  
**3 (Kela, compensation for annual leave costs)**
  - In future, the processing rule is as follows: ‘If a paid absence is reported and the data group “Reimbursement application data” has been entered and the entered “Payment data type” is 1, 2 or **3**, the ‘Start date’ of the paid absence period cannot be a date before the earliest reported ‘Start date’ of the employment relationship.

# Changes to processing rules for earnings payment reports 5/8

- In the data group **Employment relationship data** (Employment), the following value has been added to the processing rule for the data item **Forms of payment** (PaymentTypes): **3 (Kela, compensation for annual leave costs)**
  - In future, the processing rule is as follows: ‘This data group is mandatory if a paid absence is reported and the data group “Reimbursement application data” has been entered and the entered “Payment data type” is 1, 2 or **3**.’
- In the data group **Employment relationship data** (Employment), the following value has been added to the processing rule for the data item **Form of payment** (PaymentType): **3 (Kela, compensation for annual leave costs)**
  - In future, the processing rule is as follows: ‘This data is mandatory if a paid absence is reported and the data group “Reimbursement application data” has been entered and the entered “Payment data type” is 1, 2 or **3**. In this case, one of the following must be entered as the form of payment: 1 (Monthly) or 2 (Hourly).’

# Changes to processing rules for earnings payment reports 6/8

- In the data group **Paid absence** (PaidAbsence), the following value has been added to the processing rule for the data item **End date** (EndDate): **3 (Kela, compensation for annual leave costs)**
  - In future, the processing rule is as follows: ‘This data is mandatory if the “Payment data type” in the data group “Reimbursement application data” is 1, 2 or **3**.’
- In the data group **Paid absence** (PaidAbsence), the following value has been added to the processing rule for the data item **Payment data** (ReimbPayment): **3 (Kela, compensation for annual leave costs)**
  - In future, the processing rule is as follows: ‘If the “Payment data type” is 1, 2 or **3**, the “Payment reference” and “Payment specifier” cannot both be entered.’

# Changes to processing rules for earnings payment reports 7/8

- In the data group **Paid absence** (PaidAbsence), a new processing rule has been added for the data item **Payment data type** (PaymentType):
  - If the payment data type is ‘3 (Kela, compensation for annual leave costs)’, the “Cause of absence” of a paid absence must be 23 (compensation for annual leave costs).
- In the data group **Paid absence** (PaidAbsence), the following value has been added to the processing rule for the data item **Payment data type** (PaymentType): **2 (Part-time sick leave)**
  - In future, the processing rule is as follows: ‘If the “Payment data type” = “1 (Kela, daily allowance application”, the “Cause of absence” of a paid absence must be one of the following: 1 (illness), **2 (part-time sick leave)**, 3 (parental leave), 4 (special pregnancy leave) or 5 (rehabilitation).’

# Changes to processing rules for earnings payment reports 8/8

- In the **Accident insurance** (AccidentInsurance) data group, a new processing rule has been added for the data item **Identifier type** (Type):
  - The identifier type may not be a ‘Finnish personal identity code’ (2) or ‘foreign personal identity code’ (9).
- In the data group **Additional repayment details** (RecoveryData), a new processing rule has been added for the data item **Original payment period** (OrigPaymentPeriod):
  - The code for the income type of the payment to be recovered must be valid partly or entirely during all of the original pay periods or on all original payment dates.

# Changes to the processing rules for employer's separate reports

- In the **Accident insurance** (AccidentInsurances) data group, a new processing rule has been added for the data item **Identifier type** (Type):
  - The identifier type may not be a 'Finnish personal identity code' (2) or 'foreign personal identity code' (9).



# Changes to the data content of benefits payment reports 1/14

## Codesets - benefits

- **The validity period of the following income types ends on 31 December 2024:**
  - **1124** - Occupational accident pension (occupational accident insurance)
  - **1125** - Compensation for pay for a period of physical treatment (occupational accident insurance)
  - **1126** - Compensation for pay for a period of examination (occupational accident insurance)
  - **1130** - Daily allowance (occupational accident insurance)
  - **1131** - Rehabilitation allowance (occupational accident insurance)
  - **1134** - Compensation for loss of earnings to a family member who joins in adjustment training (occupational accident insurance)

# Changes to the data content of benefits payment reports

## 2/14

### Codesets - benefits

- **Income types '1092 Government member's pension' and '1328 Survivors' pension (journalist pension)' have been removed as unnecessary.**
  - The description of income type **1085 - Representatives' pension (act on representatives' pensions and adjustment allowance)** was also clarified. Instead of referring to a minister, the description now refers to a member of the Government.

# Changes to the data content of benefits payment reports

## 3/14

### Codesets - benefits

- **New income type: Daily allowance, accident during working hours (occupational accident insurance) (1433)**
  - A benefit that is paid as compensation for a loss of earnings due to inability to work caused by an occupational accident or an occupational disease and that accident insurers can pay for at most one year from the accident and on all calendar days.
  - In taxation, this income is earned income.

# Changes to the data content of benefits payment reports

## 4/14

### Codesets - benefits

- **New income type: Daily allowance, accident during free time (occupational accident insurance) (1434)**
  - A benefit that is paid as compensation for a loss of earnings due to inability to work caused by an accident that occurs during the person's free time and that accident insurers can pay for at most one year from the accident and on all calendar days.
  - In taxation, this income is earned income.

# Changes to the data content of benefits payment reports

## 5/14

### Codesets - benefits

- **New income type: Rehabilitation allowance, accident during working hours (occupational accident insurance) (1435)**
  - Compensation for a loss of earnings equalling a daily allowance or occupational accident pension, paid to secure the livelihood of a person in vocational rehabilitation.
  - In taxation, this income is earned income.

# Changes to the data content of benefits payment reports

## 6/14

### Codesets - benefits

- **New income type: Rehabilitation allowance, accident during free time (occupational accident insurance) (1436)**
  - Compensation for a loss of earnings equalling a daily allowance or occupational accident pension, paid to secure the livelihood of a person who is in vocational rehabilitation because of an accident that occurred on their free time.
  - In taxation, this income is earned income.

# Changes to the data content of benefits payment reports

## 7/14

### Codesets - benefits

- **New income type: Compensation for loss of earnings to a family member who joins in adjustment training, accident during working hours (occupational accident insurance) (1437)**
  - Compensation for a loss of earnings paid as part of the compensation paid to a family member that participates in adjustment training. A compensation paid under an accident and occupational disease insurance policy to the family member of an injured person when the family member's participation in the adjustment training is deemed relevant. Requires that the adjustment training is compensated to the injured person.
  - In taxation, this income is earned income.

# Changes to the data content of benefits payment reports

## 8/14

### Codesets - benefits

- **New income type: Compensation for loss of earnings to a family member who joins in adjustment training, accident during free time (occupational accident insurance) (1438)**
  - Compensation for a loss of earnings paid as part of the compensation paid to a family member that participates in adjustment training. A compensation paid because of an accident that occurred during the injured person's free time to the family member of the injured person when the family member's participation in the adjustment training is deemed relevant. Requires that the adjustment training is compensated to the injured person.
  - In taxation, this income is earned income.



# Changes to the data content of benefits payment reports

## 9/14

### Codesets - benefits

- **New income type: Compensation for pay for a period of physical treatment, accident during working hours (occupational accident insurance) (1439)**
  - Compensation payable for pay lost as a result of time spent in physiotherapy. The compensation is paid for at most 30 days per calendar year. The compensation is not paid for days for which the injured person receives compensation for loss of earnings.
  - In taxation, this income is earned income.

# Changes to the data content of benefits payment reports 10/14

## Codesets - benefits

- **New income type: Compensation for pay for a period of physical treatment, accident during free time (occupational accident insurance) (1440)**
  - Compensation payable for pay lost as a result of time spent in physiotherapy due to an accident that occurred during the injured person's free time. The compensation is paid for at most 30 days per calendar year. The compensation is not paid for days for which the injured person receives compensation for loss of earnings.
  - In taxation, this income is earned income.

# Changes to the data content of benefits payment reports 11/14

## Codesets - benefits

- **New income type: Compensation for pay for a period of examination, accident during working hours (occupational accident insurance) (1441)**
  - Compensation payable for pay lost as a result of time spent in medical examinations. The compensation is paid for seven days at most. It is not paid if the compensable injury is an occupational accident or an occupational disease. In MATAL, this compensation is called 'Ansionmenetyksen korvaaminen tutkimusajalta' [Compensation for a loss of income due to medical examinations]. The compensation is entirely based on the amount of MYEL work income in MATAL, wage income is not considered.
  - In taxation, this income is earned income.

# Changes to the data content of benefits payment reports 12/14

## Codesets - benefits

- **New income type: Compensation for pay for a period of examination, accident during free time (occupational accident insurance) (1442)**
  - Compensation payable for pay lost as a result of time spent in medical examinations. The compensation is paid for seven days at most. Not paid if the accident is a compensable accident that occurred on the person's free time. In MATAL, this compensation is called 'Ansionmenetyksen korvaaminen tutkimusajalta' [Compensation for a loss of income due to medical examinations]. The compensation is entirely based on the amount of MYEL work income in MATAL, wage income is not considered.
  - In taxation, this income is earned income.

# Changes to the data content of benefits payment reports 13/14

## Codesets - benefits

- **New income type: Occupational accident pension, accident during working hours (occupational accident insurance) (1443)**
  - A pension that can be paid as compensation for a loss of earnings for persons whose ability to work has been reduced due to an occupational accident or occupational disease if their ability to work is still reduced one year after the accident. The pension can also be paid as partial pension. In taxation, this income is earned income.
  - Tax treatment alternatives (values of the ‘Taxability of benefit entry’):
    - Earned income
    - Earned income, only the health care contribution is collected.

# Changes to the data content of benefits payment reports 14/14

## Codesets - benefits

- **New income type: Occupational accident pension, accident during free time (occupational accident insurance) (1444)**
  - A pension that can be paid as a compensation for a loss of earnings for persons, whose ability to work has reduced due to an accident that occurred on their free time, if their ability to work is still reduced one year after the accident. The pension can also be paid as partial pension. In taxation, this income is earned income.
  - Tax treatment alternatives (values of the ‘Taxability of benefit entry’):
    - Earned income
    - Earned income, only the health care contribution is collected.

# Changes to the processing rules for benefits payment reports

- In the data group **Additional repayment details** (RecoveryData), a new processing rule has been added for the data item **Original payment period** (OrigEarningPeriod)
  - The code for the income type of the payment to be recovered or the unprompted refund must be partly or entirely valid during the original payment period or on the original payment date.
- The data group **Substitute recipient's address** (Address) has been made mandatory in the following cases:
  - No identifier has been entered in the 'Substitute recipient identifiers' data group where the data item 'Identifier type' is set as 'Finnish personal identity code' or 'Business ID'.
  - The value of 'Substitute recipient does not have a customer identifier' is 'true'.

A wooden boardwalk made of weathered planks and posts winds through a lush green field of tall grasses and reeds. The path leads from the bottom left towards the upper center of the frame. The surrounding vegetation is dense and vibrant green, contrasting with the golden-brown reeds that fill the right side of the image. The scene is captured in bright, natural light, suggesting a sunny day.

Other changes



# Changes to data distribution

- For the distribution of benefits payment reports, a new distribution rule will be added for the data item **Taxability of benefit** (TaxTreatment) in the data group **General income type details** (TransactionBasic).
  - In the future, the income type can be excluded from the data to be distributed based on the 'Taxability of benefit' value.
- The mandatory search parameters for the basic data user roles 'Viewer of benefits data – Income earner & Payer', 'Viewer of earnings payment and separate reports – Income earner & Payer' and 'Viewer of earnings payment, separate and benefits payment reports – Income earner & Payer' will be changed.
  - In addition to the time range, the payer and income earner identifiers will both be mandatory in future.

# Changes related to reports

- New parameters 'Displaying user IDs' and 'Action target' have been added to the query parameters of reports **702 Access log data for the data user (PDF)** and **710 Access log data for the data user (CSV)**.
- The structure of reports **702 Access log data for the data user (PDF)** and **710 Access log data for the data user (CSV)** has been updated and the following were added to their data:
  - User's name and data user role
  - In addition, an 'Action target (customer identifier type)', 'Action target (customer identifier)', and the identifier country code and country name have been added to report 710.

A wooden boardwalk made of weathered planks and posts winds through a lush green field of tall grasses and reeds. The boardwalk is flanked by numerous vertical wooden posts, some of which are weathered and grey. The surrounding vegetation is dense and vibrant green, contrasting with the golden-brown reeds in the background. The scene is captured from a low angle, looking down the path as it curves into the distance.

**Other current matters**

# Planned legislative amendments

- Amendments to the act on the incomes information system are currently out for statements from stakeholders.
  - Amendments required by the GDPR related to the controller's responsibility on the accuracy of data and income earners' right to have incorrect data corrected by the controller.
- The proposal would expand the Finnish Tax Administration's Incomes Register Unit's responsibility for the correctness of the data in the Incomes Register. To improve the accuracy and currency of the data, the Unit could also issue notices of a conditional fine to ensure that payers comply with their reporting obligations appropriately.
- Read more on the Ministry of Finance's [project page](#) (in Finnish and Swedish only).

# Analysis and further measures for correcting data

- The effectiveness of the correction process for earnings payment data has been analysed.
  - The development of the volume of corrected and cancelled reports was monitored in 2021–2023, and whether the short-term measures carried out by the Incomes Register Unit have had any effect on the situation has been investigated.
- The Incomes Register Unit's cooperation group agreed the following:
  - The identification of individual issues related to corrections is to be continued with stakeholders with the aim of fixing them.
  - It will be investigated whether centralised quality monitoring can be further increased after the rights of data subjects have been secured.
  - Examining other long-term measures will not be continued.

# Training on reporting absence data

- In the autumn, the incomes Register Unit, Kela and Statistics Finland will organise a training event on reporting absence data and employment relationship data.
- In addition to instructing how to report absence data, Kela's compensation applications, and employment relationship data, the training will focus on the guidelines related to reporting.
- An .xml example will be used to illustrate reporting and the differences between different reporting channels will be revised.
- The training event is primarily aimed at commercial software vendors and parties that currently use eSARA to apply for Kela's compensations.

# Renew your expiring certificate in advance

- A certificate is required for reporting through the Incomes Register's technical interface. Certificates are valid for 2 years at a time.
  - Certificates enable reporting directly from payroll software, for example.
- Certificates must be renewed within 60 days before their expiry.
  - The certificate's technical contact person will be sent a reminder before the certificate expires. If the certificate is allowed to expire, it can no longer be used for reporting to the Incomes Register.
- Most current certificates were retrieved in 2022, which means that many organisations must renew their certificate in 2024. A large number of certificates will expire by August.

# Changes to requesting certificates in August 1/2

- The Finnish Tax Administration is currently developing a certificate service that can be used to manage the interface rights and certificates of your organisation.
- The aim is that the customers of the Finnish Tax Administration, the Incomes Register and the positive credit register start using the new certificate service in August 2024.
- The new service has no effect on valid certificates, and they will remain valid as usual for their period of validity.





# Changes to requesting certificates in August 2/2

- After the Finnish Tax Administration's certificate service is fully deployed, interface application and certificate management will no longer be possible through the e-service.
- Instructions for renewing certificates will not change. Some software suites have a function for renewing certificates, but not all. Contact your software provider to find out the situation for your software.
- Read more on the certificate service on Finnish Tax Administration's [website](#).



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Thank you!

[www.incomesregister.fi](http://www.incomesregister.fi)