



TULOREKISTERI

# Incomes Register information session for commercial software vendors

20 November 2025



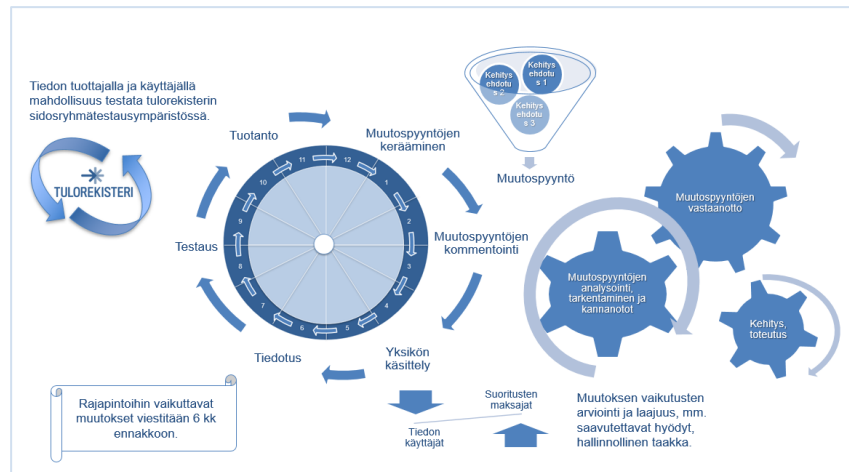
# Contents

1. Changes to data content and processing rules 2026
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# 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 2026, focus has been on changes affecting data quality and correctness, and changes required by legislation.
- Read more about our development on our [website](#).





An aerial photograph of a river winding through a dense forest. The trees are in various stages of autumn, with many showing bright yellow and orange foliage, while others remain green. The river is dark and reflects the surrounding trees. The text "Changes to report data content 2026" is overlaid in white, bold, sans-serif font across the middle of the image.

# Changes to report data content 2026



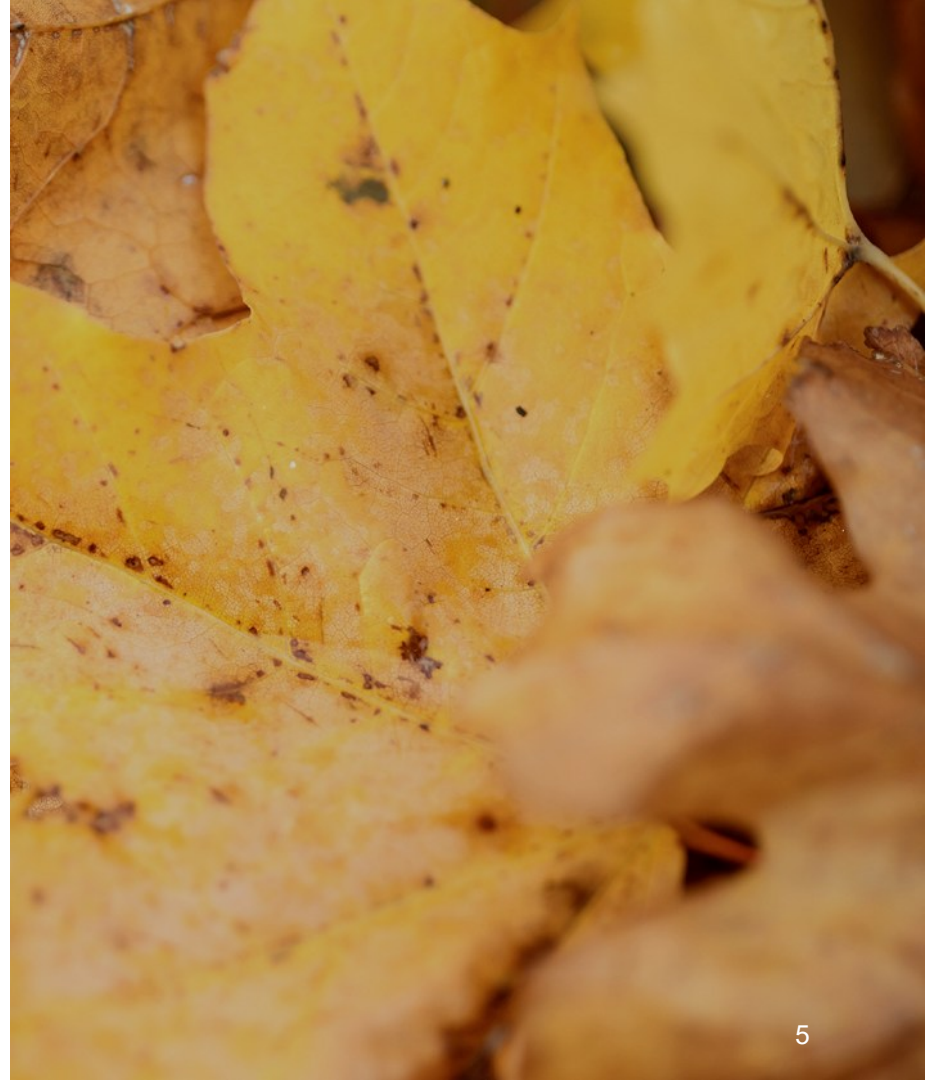
# Changes to report data content 2026

The new data content and processing rules will be applied to reports with a payment date or other reporting date of **1 January 2026 or later**.

If the payment date is **earlier than 1 January 2026**, the data content of the relevant year is applied.

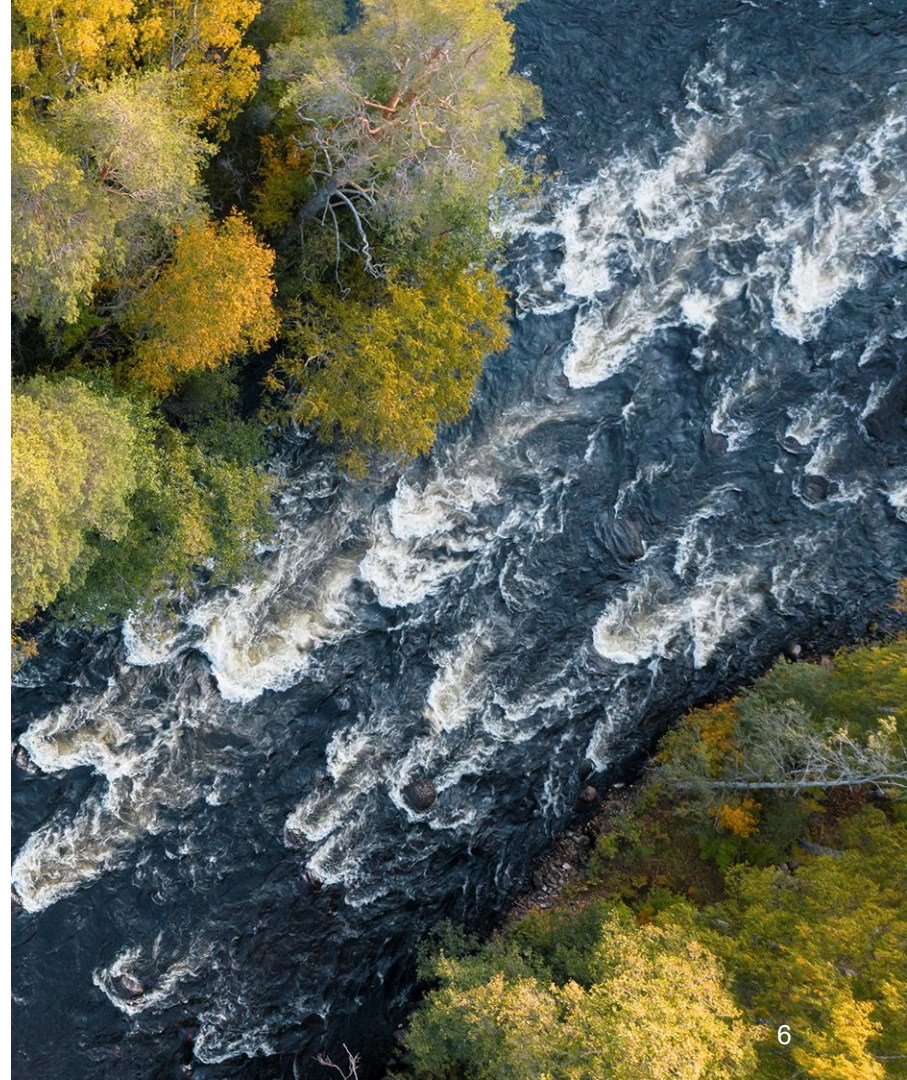
Changes are made to the data content and processing rules for the Incomes Register's

- earnings payment report
- employer's separate report and
- benefits payment report.



# Changes to data content on wages

20 November 2025



# Changes to the codesets of the earnings payment report

- Two new entries will be added to the codeset **Type of additional income earner data** (IncomeEarnerType) and the purpose of use of one of the entries will be expanded:
  - **New 18 - Leased employee living abroad, working on board a Finnish aircraft**
    - This data is provided when the wages of a leased employee living abroad and **working on a Finnish aircraft** are paid by a **foreign employer**.
  - **New 19 - Leased employee living abroad, working on board a Finnish ship**
    - This data is provided when the wages of a leased employee living abroad and **working on a Finnish ship** are paid by a **foreign employer**.
  - The application of type information **4 - Key employee** will also be extended to Finnish citizens if they meet specific requirements
- A new reason code for a paid absence **(24) Partial special pregnancy leave**
  - This reason is selected if the pregnant parent has agreed with their employer on part-time employment to avoid work-related hazards. For this reason, the parent's daily working hours do not exceed five hours, but the employer pays full pay in accordance with full-time employment. The employer may apply for partial special pregnancy allowance in the daily allowance and compensation service for employers.
- A new reason code for an unpaid absence **(18) Partial special pregnancy leave**
  - This reason is selected if the pregnant parent has agreed with their employer on part-time employment to avoid work-related hazards. For this reason, the daily working hours of the parent do not exceed five hours. No full-time pay is paid for the duration of partial special pregnancy leave.

# Changes to processing rules for earnings payment reports

1/11

## Identifiers

- For the **Identifier** (Code) data item, the old processing rule has been replaced in multiple data groups. At the same time, a processing rule to replace the old one has been added to some data groups.
  - **The old rule:** If the “Type of identifier” is “Other identifier”, the identifier must not be a Finnish business ID or Finnish personal identity code.
  - **The new rule:** If the “Type of identifier” is other than “Business ID” or “Personal Identification Number (Finnish)”, the identifier must not be a Finnish personal identity code or Business ID
  - The change applies to the following data groups:
    - Record owner (DeliveryDataOwner)
    - Payer identifiers (PayerIds)
    - Employer identifier (EmployerId)
    - Income earner identifiers (IncomeEarnerIds)
    - Occupational accident insurance company identifier (AccInsProvid)
    - Representative identifiers (RepresentativeIds)
    - Employer identifiers (FinServiceRecipientIds)
    - Principal identifiers (ServiceRecipientIds).



# Changes to processing rules for earnings payment reports

## 2/11

### Identifiers

- A new processing rule has been added to the **Identifier** (Code) data item in multiple data groups.
  - The data must not start or end with a non-printable whitespace character, and the data must not contain non-printable whitespace characters, excluding a space character. The prohibited characters are listed in section 1.2 Character set.
  - The change applies to the following data groups
    - Record owner (DeliveryDataOwner)
    - Payer identifiers (PayerIds)
    - Employer identifier (EmployerId)
    - Income earner identifiers (IncomeEarnerIds)
    - Occupational accident insurance company identifier (AccInsProvid)
    - Representative identifiers (RepresentativeIds)
    - Employer identifiers (FinServiceRecipientIds)
    - Principal identifiers (ServiceRecipientIds).

# Changes to processing rules for earnings payment reports

## 3/11 Identifiers

- A new processing rule has been added to the data item **Identifier** (Code) in multiple data groups:
  - If several identifiers are reported in the data group, the identifier types must be different. The same type of identifier is allowed only if the country codes are different. For Finnish identifiers (Business ID and Finnish Personal Identification Number), only one type of identifier is allowed.
  - The change applies to the following data groups:
    - Payer identifiers (PayerIds)
    - Income earner identifiers (IncomeEarnerIds)
    - Representative identifiers (RepresentativeIds)
    - Finnish employer identifiers (FinServiceRecipientIds)
    - Principal identifiers (ServiceRecipientIds).
- A processing rule was deleted from the data group **Income earner identifiers** (IncomeEarnerIds):
  - If several Finnish Personal Identification Numbers have been issued to the income earner, the birth date derived from the PINs must be the same for all PINs.
  - This processing rule is unnecessary due to the new processing rule.



# Changes to processing rules for earnings payment reports

4/11

## Country codes

- A new processing rule has been added to the data item **Country code** (CountryCode) in multiple data groups.
  - The country code “FI” **may not be entered** if the “Type of identifier” entered is other than “Business ID”, “Personal Identification Number (Finnish)” or “Other ID”.
  - The change applies to the following data groups:
    - Record owner (DeliveryDataOwner)
    - Payer identifiers (PayerIds)
    - Employer identifier (EmployerId)
    - Income earner identifiers (IncomeEarnerIds)
    - Occupational accident insurance company identifier (AccInsProvId)
    - Representative identifiers (RepresentativeIds)
    - Employer identifiers (FinServiceRecipientIds)
    - Principal identifiers (ServiceRecipientIds).
- A new processing rule has been added to the data item **Country code** (CountryCode) in multiple data groups.
  - If the “Type of identifier” is “Personal Identification Number (Finnish)” or “Business ID”, the “Country Code” **may only be** “FI”.
  - The change applies to the following data groups:
    - Record owner (DeliveryDataOwner)
    - Record submitter (DeliveryDataSender)
    - Record creator (DeliveryDataCreator)
    - Payer identifiers (PayerIds)
    - Employer identifier (EmployerId)
    - Income earner identifiers (IncomeEarnerIds)
    - Occupational accident insurance company identifier (AccInsProvId)
    - Representative identifiers (RepresentativeIds)
    - Employer identifiers (FinServiceRecipientIds)
    - Principal identifiers (ServiceRecipientIds).

# Changes to processing rules for earnings payment reports

## 5/11

### Additional income earner information

- In the data group Additional income earner information (IncomeEarnerTypes), a new processing rule has been added to the data item **Type of additional income earner data** (IncomeEarnerType):
  - The same report may contain **only one of the following** “Type of additional income earner data” values:
    - Leased employee living abroad
    - Leased employee living abroad, working on board a Finnish aircraft
    - Leased employee living abroad, working on board a Finnish ship
    - Income earner did not stay longer than 183 days in Finland during the Tax-Treaty-defined sojourn period.
- In the data group Additional income earner information (IncomeEarnerTypes), a new processing rule has been added to the data item **Type of additional income earner data** (IncomeEarnerType):
  - Mandatory data group, if a form for work abroad where “Form type” is “Employee leasing notice” has been included in the report.
  - In this case, **one of the following** “Type of additional income earner data” values **must be provided**:
    - Leased employee living abroad
    - Leased employee living abroad, working on board a Finnish aircraft
    - Leased employee living abroad, working on board a Finnish ship.



# Changes to processing rules for earnings payment reports

## 6/11

### Income types

- In the data group General income type details (TransactionBasic), a new processing rule has been added for the data item **Income type code** (TransactionCode):
  - If the “Income type code” is 321–325, the “Type of exception to insurance” data item corresponding to the **income type may not be entered** into the report:
    - Income type 321 and the type of exception to insurance data item No obligation to provide insurance (earnings-related pension, health, unemployment, or accident and occupational disease insurance), No obligation to provide insurance (earnings-related pension), No obligation to provide insurance (unemployment insurance), No obligation to provide insurance (accident and occupational disease insurance) or No obligation to provide insurance (health insurance) may not be simultaneously reported on the same report.
    - Income type 322 and the type of exception to insurance data item No obligation to provide insurance (earnings-related pension insurance) may not be simultaneously reported on the same report.
    - Income type 323 and the type of exception to insurance data item No obligation to provide insurance (unemployment insurance) may not be simultaneously reported on the same report.
    - Income type 324 and the type of exception to insurance data item No obligation to provide insurance (accident and occupational disease insurance) may not be simultaneously reported on the same report.
    - Income type 325 and the type of exception to insurance data item No obligation to provide insurance (health insurance) may not be simultaneously reported on the same report.

# Changes to processing rules for earnings payment reports

## 7/11

### Income types

- The processing rule for **Car emissions value** (EmissionsValue) has been updated in the Car benefit (CarBenefit) data group:
  - When the Payment date or other reporting date is in 2022–2025, the data content must be greater than or equal to 0 and less than or equal to 100.
  - When the Payment date or other reporting date is in 2026–2029, the data must be 0. When the Payment date or other reporting date is in 2019–2021 or after 2029, the data cannot be provided.



# Changes to processing rules for earnings payment reports

## 8/11

### Employment relationship data

- The processing rule of the **Employment period** (EmploymentPeriods) data group was made to include the earnings-related pension provider code value **27**. In the future, the processing rule is as follows:
  - “Mandatory data group, if ‘Earnings-related pension provider code’ is 20, 24, 25, **27**, 29 or 30.”
- The processing rule of the **Employment ending** (EmploymentEnding) data group was made to include the earnings-related pension provider code value **27**. In the future, the processing rule is as follows:
  - “Mandatory data group, if ‘Time of employment’ with an ‘End date’ has been specified in the report and the ‘Earnings-related pension provider code’ is 20, 24, 25, **27**, 29 or 30.”
- A new processing rule was added to the **Termination of employment** (EmploymentEnding) data in the Employment Ending (EmploymentEndings) data group:
  - The report **may not be used to simultaneously give** a reason for termination in accordance with both the “Keva code set” and the “Bank of Finland code set” reason codes.
- The processing rule for the Reason codes for termination of employment (Type) data item in the **Termination of employment** (EmploymentEnding) data group was clarified. In the future, the processing rules are as follows:
  - If the value for “Earnings-related pension provider code” is 20, 24, 25, 29 or 30, **and the “Time of employment” with an “End date” has been specified in the report**, the report must include one reason for termination in accordance with the “Keva code set” reason codes.
  - If the value for “Earnings-related pension provider code” is 27, **and the “Time of employment” with an “End date” has been specified in the report**, the report must include one reason for termination in accordance with the “Bank of Finland code set” reason codes.

# Changes to processing rules for earnings payment reports 9/11

## Employment relationship data

- The processing rule in the **Grounds for registration** (EmploymentReg) data of the Employment registration (EmploymentRegs) data group was replaced:
  - **Old:** An income earner can have several grounds for registration, but only one value according to a specific data item Type of registration grounds.
  - **New:** The earner may only have one Grounds for registration data item on a single earnings payment report.

# Changes to processing rules for earnings payment reports 10/11

## Absence data

- In the data group Paid absence (PaidAbsence), the processing rule for the data item **Pay for period of paid absence** (Amount) was replaced:
  - Old: The value must be a non-negative number.
  - New: The value must be **greater than 0**.
- In the data group Paid absence (PaidAbsence), a new processing rule has been added for the data item **Payment specifier** (PaymentSpecifier):
  - The number of **characters cannot exceed 29**.
- In the data group Paid absence (PaidAbsence), a new processing rule has been added for the data item **Payment's reference number** (PaymentRef):
  - The number of **characters cannot exceed 20**.

# Changes to processing rules for earnings payment reports 11/11

## International information

- The processing rule of the [Work periods in Finland](#) (WorkPeriodsInFinland) data group was made to include the following types of additional income earner information: "Leased employee living abroad, working on board a Finnish aircraft" and "Leased employee living abroad, working on board a Finnish ship". In the future, the processing rule is as follows:
  - Mandatory data group if "Type of additional income earner data" (IncomeEarnerType) is
    - "Leased employee living abroad" / ["Leased employee living abroad, working on board a Finnish aircraft"](#) / ["Leased employee living abroad, working on board a Finnish ship"](#).
    - Data for "Non-resident taxpayer" is "true" and
    - Income subject to withholding (SubToWithhold) is not "true"
    - In such a case, at least one "Work period in Finland" must be specified, including at least the "Number of workdays" value.



# Changes to processing rules for separate reports 1/2

## Identifiers

- For the Identifier (Code) data item, the old processing rule has been replaced in the **Payer identifiers** (PayerIds) data group. At the same time, a processing rule to replace the old one has been added to the data groups **Record owner** (DeliveryDataOwner) and **Occupational accident insurance company identifier** (AcclnsProvId):
  - **Old:** If the “Type of identifier” is “Other identifier”, the identifier must not be a Finnish business ID or Finnish personal identity code.
  - **New:** If the “Type of identifier” is other than “Business ID” or “Personal Identification Number (Finnish)”, the identifier must not be a Finnish personal identity code or Business ID
- A new processing rule has been added to the Payer identifiers (PayerIds) data group:
  - If several identifiers are reported in the data group, the identifier types must be different. The same type of identifier is allowed only if the country codes are different.
  - For Finnish identifiers (Business ID and Finnish Personal Identification Number), only one type of identifier is allowed.
- A new processing rule has been added to the data item **Identifier** (Code) in multiple data groups:
  - The data must not start or end with a non-printable whitespace character, and the data must not contain non-printable whitespace characters, excluding a space character. The prohibited characters are listed in section 1.2 Character set.
  - The change applies to the following data groups:
    - Record owner (DeliveryDataOwner)
    - Payer identifiers (PayerIds)
    - Occupational accident insurance company identifier (AcclnsProvId).

# Changes to processing rules for separate reports 2/2

## Country codes

- A new processing rule has been added to the data item **Country code** (CountryCode) in multiple data groups:
  - The country code “FI” may not be entered if the “Type of identifier” entered is other than “Business ID”, “Personal Identification Number (Finnish)” or “Other ID”.
  - The change applies to the following data groups:
    - Record owner (DeliveryDataOwner)
    - Payer identifiers (PayerIds)
    - Occupational accident insurance company identifier (AcclnsProvid).
- A new processing rule has been added to the data item **Country code** (CountryCode) in multiple data groups:
  - If the “Type of identifier” is “Personal Identification Number (Finnish)” or “Business ID”, the “Country Code” may only be “FI”.
  - The change applies to the following data groups:
    - Record owner (DeliveryDataOwner)
    - Record submitter (DeliveryDataSender)
    - Record creator (DeliveryDataCreator)
    - Payer identifiers (PayerIds)
    - Occupational accident insurance company identifier (AcclnsProvid).

# Data content changes to benefits

20 November 2025



# Code set changes to benefits payment report

## Income types

- **New income type: 1445 General social security benefit (unemployed)**
  - The general social security benefit based on unemployment to an unemployed jobseeker who does not have the right to earnings-related daily allowance or whose right to earnings-related daily allowance has expired due to the end of the maximum period and who is in need of financial support (means-testing).
  - In taxation, this income is earned income.
  - Benefit unit mandatory: Yes
  - Underlying legal provisions: Act on general social security benefit
  - Reporting with the income type will begin on 1 May 2026, which deviates from the general rule.
- **New income type 1446 Partial special pregnancy allowance**
  - Partial special pregnancy allowance can be paid if the pregnant parent has agreed with their employer on part-time employment to avoid work-related hazards. For this reason, the daily working hours of the parent do not exceed five hours. A self-employed person may also receive a partial special pregnancy allowance equivalent to that of an income earner if their daily working hours do not exceed five hours.
  - In taxation, this income is earned income.
  - Benefit unit mandatory: Yes



# Changes to processing rules for benefits payment report 1/3

## Identifiers

- A new processing rule has been added to the data item **Identifier** (Code) in multiple data groups:
  - If the “Type of identifier” is other than “Business ID” or “Personal Identification Number (Finnish)”, the identifier must not be a Finnish personal identity code or Business ID
  - The change applies to the following data groups: **Record owner** (DeliveryDataOwner), **Payer identifiers** (PayerIds), **Income earner identifiers** (IncomeEarnerIds), **Policyholder's identifiers** (InsurancePolicyHolderIds) and **Substitute recipient identifiers** (IncomeBeneficiaryIds).
- A new processing rule has been added to the data item **Identifier** (Code) in multiple data groups:
  - The data must not start or end with a non-printable whitespace character, and the data must not contain non-printable whitespace characters, excluding a space character. The prohibited characters are listed in section 1.2 Character set.
  - The change applies to the following data groups: **Record owner** (DeliveryDataOwner), **Payer identifiers** (PayerIds), **Income earner identifiers** (IncomeEarnerIds), **Substitute recipient identifiers** (IncomeBeneficiaryIds) and **Policyholder's identifiers** (InsurancePolicyHolderIds).
- A new processing rule was added to the data groups **Income earner identifiers** (IncomeEarnerIds), **Substitute recipient identifiers** (IncomeBeneficiaryIds) and **Policyholder's identifiers** (InsurancePolicyHolderIds):
  - If the income earner/substitute recipient/policyholder has been issued both a Business ID and a Finnish personal identity code, the codes must belong to the same customer.

# Changes to processing rules for benefits payment report 2/3

## Identifiers

- A new processing rule has been added to the data groups **Payer identifiers** (PayerIds), **Income earner identifiers** (IncomeEarnerIds), **Substitute recipient identifiers** (IncomeBeneficiaryIds) and **Policyholder's identifiers** (InsurancePolicyHolderIds):
  - If several identifiers are reported in the data group, the identifier types must be different. The same type of identifier is allowed only if the country codes are different. For Finnish identifiers (Business ID and Finnish Personal Identification Number), only one type of identifier is allowed.
- A processing rule was deleted from the data groups **Income earner identifiers** (IncomeEarnerIds), **Substitute recipient identifiers** (IncomeBeneficiaryIds) and **Policyholder's identifiers** (InsurancePolicyHolderIds):
  - If several Finnish Personal Identification Numbers have been issued to the income earner/substitute recipient/policyholder, the birth date derived from the PINs must be the same for all PINs.
  - This processing rule is unnecessary due to the new processing rule.

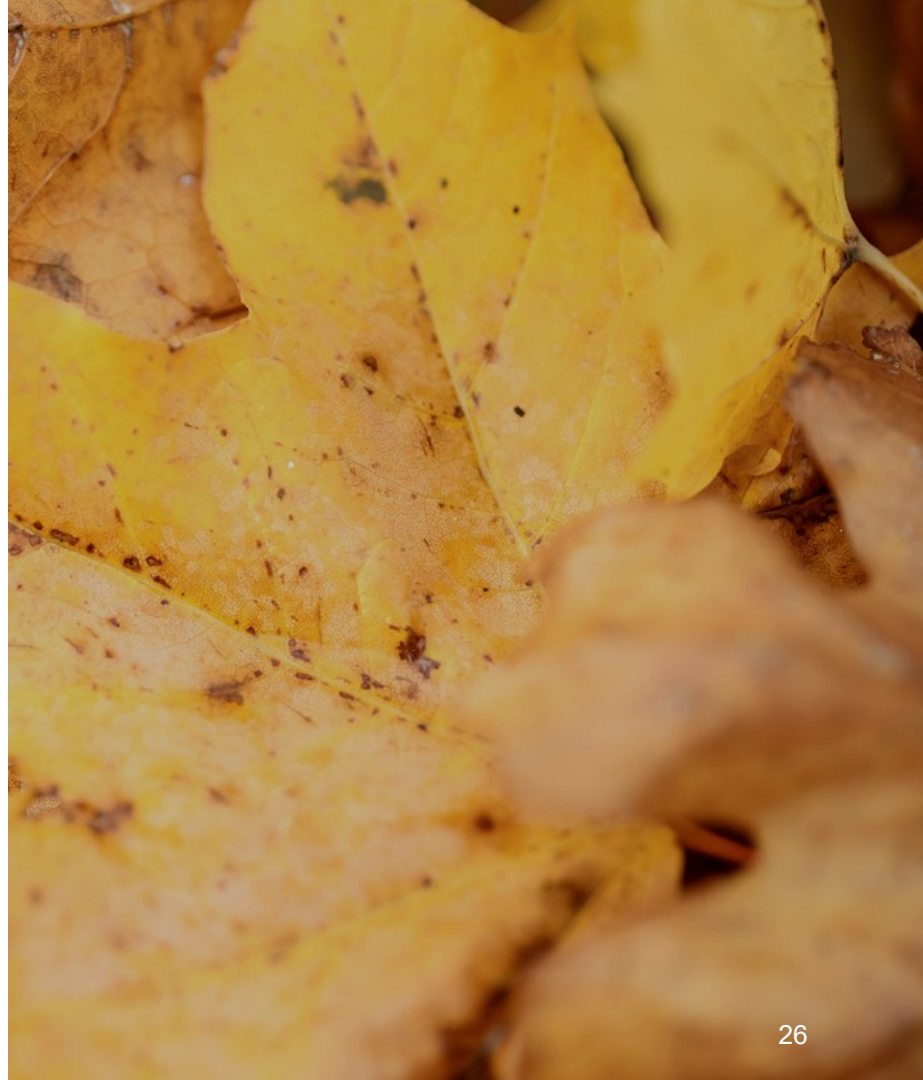
# Changes to the processing rules for benefits payment reports 3/3

## Country codes

- A new processing rule has been added to the data item **Country code** (CountryCode) in multiple data groups:
  - If the “Type of identifier” is “Personal Identification Number (Finnish)” or “Business ID”, the “Country Code” may only be “FI”.
  - The change applies to the following data groups:
    - Record owner (DeliveryDataOwner)
    - Record submitter (DeliveryDataSender)
    - Record creator (DeliveryDataCreator)
    - Payer identifiers (PayerIds)
    - Employer identifier (EmployerId)
    - Income earner identifiers (IncomeEarnerIds)
    - Substitute recipient identifiers (IncomeBeneficiaryIds)
    - Policyholder's identifiers (InsurancePolicyHolderIds).
- A new processing rule has been added to the data item **Country code** (CountryCode) in multiple data groups:
  - The country code “FI” may not be entered if the “Type of identifier” entered is other than “Business ID”, “Personal Identification Number (Finnish)” or “Other ID”.
  - The change applies to the following data groups:
    - Record owner (DeliveryDataOwner)
    - Payer identifiers (PayerIds)
    - Income earner identifiers (IncomeEarnerIds)
    - Policyholder's identifiers (InsurancePolicyHolderIds)
    - Substitute recipient identifiers (IncomeBeneficiaryIds).

# Other annual changes

20 November 2025





# Changes to the e-service

## Implemented

- The possibility to search for **employment relationship data** will be added to the income payment report search feature in the e-service.
  - The search term is available when the search concerns an individual earner.
  - **Implemented in October 2025.**
- The income earner will be displayed the following technical details of the Service data (ReportData) data group in the e-service, which were previously hidden:
  - Report version number (ReportVersion)
  - Reception timestamp of the first version of the report (ReceivedTimestamp)
  - Reception timestamp of the report version (VersionReceivedTimestamp)
  - **Implemented in March 2025, also affects previously issued reports.**

# Changes to the ordering of payer's transcripts

## Implemented

- The following transcripts can also be ordered via the technical interface: 618, 620, 621, 630, 632, 634 and 636.
- Service providers can order transcripts via the technical interface on behalf of the payer even if the payer does not have access to the technical interface.
  - The access right required to order the transcript is only checked for the record creator.
  - The change applies to the following transcripts: 600, 601, 610, 611, 614, 615, 618, 620, 621, 630, 631, 632, 634 and 636.
- Transcripts are still retrieved from the e-service. The changes apply only to ordering transcripts.
- Implemented in May.

# Changes to the calculation rules for extracts from the Incomes Register

- New calculation rules will be added to the Incomes Register's calculation rules documentation. The calculation rules will only be used in the Incomes Register extract. As a result of the change, the calculation rules used to generate the Incomes Register extract and the payer's transcripts differ in some respects. The new calculation rules are:
  - Income subject to earnings-related pension insurance contributions on the Incomes Register extract (SubToPensionInsContribution500)
  - Income subject to accident and occupational disease insurance contributions on the Incomes Register extract (SubToAccInsContribution500)
  - Income subject to unemployment insurance contributions on the Incomes Register extract (SubToUnemploymentInsContribution500)
  - Income subject to health insurance contribution on the Incomes Register extract (SubToHealthInsContribution500).
- The change in the calculation rules aims to prevent double consideration of income subject to social insurance contributions in situations where a payment is paid by a substitute payer.
  - The calculation rules also take into account exceptions related to the disclosure of the tax-exempt share of the bicycle benefit.
- To be implemented at the turn of the year.

# Changes to records 312/313

To be applied when the income payment date is 1 January 2026 or later

- Record 312 Summary of payer's earnings payment data, distributed via SFTP interface, and its recurrent subscription 313 will be made to include the new data group **Sum data of employer's separate notifications by reporting period** (PayerSummaryReportPaymentMonthsSummary)
  - The sum data of the employer's separate notifications submitted for a reporting period. The data group will not be distributed if there are no employer's separate notifications in accordance with the query parameters for the reporting period.
  - The number of employer's separate reports, the employer's health insurance contribution, the amount of deductions made from the employer's health insurance contribution and the number of reports containing the "No wages payable" entry are summed up for the reporting period.
    - According to the valid instructions, only one employer's separate report per period may be submitted. The numbers enable reconciliation and easier detection of errors.
- A new data group is formed in the record if a new query parameter that regulates data group formation has been given to it in the record subscription.



# Changes to the processing rules for cancellation records

To be applied when the income payment date is 1 January 2026 or later

- A new processing rule has been added to the Identifier (Code) data item in the Record data (DeliveryData) data group:
  - The data must not start or end with a non-printable whitespace character, and the data must not contain non-printable whitespace characters, excluding a space character.

# Changes to data distribution

## Data users

- A new record has been added to the records distributed from the Incomes Register, for which a new schema, **All payers**, has been created.
  - The record includes sharing data on the payers, substitute payers and actual employers who have submitted notifications during a specific time period.
- In the **Earnings-related pension insurance** (PensionInsurance) data group of the data access profiles of the earnings payment report, a new report-level exclusive distribution rule is added.
  - The rule makes it possible to exclude the report for all earnings-related pension insurance data (1, 2, 3) if the distribution rule is applied.

An aerial photograph of a river winding through a dense forest. The trees are in various stages of autumn, with some showing bright yellow and orange leaves, while others remain green. The river is dark and reflects the surrounding foliage. The text is centered over the river.

# **Changes to descriptions of income types and relevant instructions**



# Specifications to the following income types – wages

- **366 Copyright royalties, earned income**

~~— Copyright royalties must always be reported to the Incomes Register if tax has been withheld from them.~~  
When a compensation for use or copyright royalty is paid to a general partnership, a limited partnership, a limited liability company, a co-operative or a benefit under joint administration, it must be reported if the recipient is not registered in the prepayment register. If copyright royalties are paid to a natural person, they must also be reported even if no tax has been withheld. Copyright royalties paid to natural persons registered in the prepayment register must also be reported. Social insurance contributions are usually not paid for copyright royalties. However, if the royalty is based on a copyright established in an employment relationship and is subject to a social insurance contribution, the payer must indicate this by providing insurance information in connection with the income type.

# Specifications to the following income types – benefits

- **New income type: 1445 General social security benefit (unemployed)**
  - The general social security benefit based on unemployment to an unemployed jobseeker who does not have the right to earnings-related daily allowance or whose right to earnings-related daily allowance has expired due to the end of the maximum period and who is in need of financial support (means-testing). In taxation, this income is earned income.
  - Benefit unit mandatory: Yes
  - Entry of taxability information of the benefit prevented
- **New income type 1446 Partial special pregnancy allowance**
  - Partial special pregnancy allowance can be paid if the pregnant parent has agreed with their employer on part-time employment to avoid work-related hazards. For this reason, the daily working hours of the parent do not exceed five hours. A self-employed person may also receive a partial special pregnancy allowance equivalent to that of an income earner if their daily working hours do not exceed five hours. In taxation, this income is earned income.
  - Benefit unit mandatory: Yes
  - Entry of taxability information of the benefit prevented
- **1024 Housing supplement (act on financial aid for students)**
  - As of 1 August 2025, the student housing supplement may be granted to those studying in Finland, abroad or on the Åland Islands who are living in a rented or right-of-occupancy housing unit or who are studying in a Finnish folk high school, a sports training centre or at the Sámi Education Institute on a line of study subject to a tuition fee and who live in the educational institution's hall of residence and have the right to student financial aid. In taxation, this income is tax-exempt.
- **1424 Partial parental allowance**
  - Partial parental allowance can be paid if the parent looks after a child part-time and has concluded an agreement on part-time employment with the employer. The maximum daily working hours may not exceed five hours. A self-employed person may also receive a partial parental allowance under the same terms if their daily working hours do not exceed five hours. One day of partial parental leave corresponds to half a day of parental leave. The amount of the daily allowance is half of the full daily allowance.

# Wages – reporting earnings payment data

- Sections 1.3.4 and 1.4 Earnings payment data is reported for a specific payment date and pay period
  - It has been underscored that it is advisable to provide the data before the statutory deadline
- Section 2.2 Deadlines for reporting other data
  - Guidance on submitting ‘No wages payable’ data for casual employers has been specified
- Section 3.4 Unit of wages
  - It has been underscored that it is particularly important to report the unit of wages using income types, such as 101 and 201.
- Section 4.2 Additional income earner information
  - New types of income earner data and related guidance have been added
  - Instructions for key employee reporting have been specified
  - In the instructions for a leased employee living abroad, it has been specified that the foreign employer is a non-resident taxpayer in these situations
- New section 10.1 Automated decision-making in the Finnish Tax Administration



# Rewarding and other special situations

- Section 4.2 How should compensation for use and copyright royalties be reported?
  - The instructions on which compensations for use and copyright royalties should be reported have been updated -> No longer tied to withholding tax
  - Note: The same change is made to the explanation of income type 366
- Section 5.5 Private caretaker's fee and reimbursement of expenses
  - Guidance concerning an additional custodian have been removed
- Section 5.7 Lay helper, support family and **additional custodian**
  - Guidance concerning an additional custodian have been added and specified

# Correcting data in the Incomes Register

- Section 1.1 How to correct data?
  - If the correction is made by cancelling other reports than the incorrect ones only, the correction may affect the accuracy of the income earner's benefit matter.
- Chapter 3. Reporting and retroactively correcting a payment made on incorrect grounds
  - Reference to the Finnish Tax Administration's annual information returns before 2019 has been deleted (corrections no longer possible)
- Chapter 6. Correcting data by cancelling a previously submitted report
  - Reference under withdrawing Kela reimbursement application to section 5.5 Withdrawing a Kela reimbursement application
- Chapter 8. Key rules regarding corrections and the reporting of overpayments
  - A separate section on correcting a Kela application has been added

# International work situations

- The text of section 1.2.2 Foreign companies with non-resident tax liability has been updated.
- The text of section 1.3 Representative of a foreign employer with non-resident tax liability has been updated.
- The text of section 1.5 Additional income earner and payer details in international situations has been updated.
- New income earner information has been added to section 1.5.2 Foreign employer as the data submitter
- The text of section 1.7 Customer identifiers has been updated with regard to the artificial identifier.
- The text of section 2.3 A resident taxpayer works abroad has been updated.
- The text of section 2.3.6 Incentives and the six-month rule has been updated.
- The text of section 2.3.7 Tax-exempt expenses related to work abroad has been updated.
- The text of section 2.4.2 The time of reporting data and correcting data has been updated.
- The text of section 4.2 Obligation of foreign employers with non-resident tax liability to report data to the Incomes Register has been updated.
- The text of section 4.5.3 Employee leasing has been updated
- The text of section 4.5.3.1 Employee leasing notice has been updated.
- A new section 4.5.3.2 Employee leasing notice on a person working on a Finnish aircraft or ship has been added.
- The text of section 4.5.3.3 Wages of a leased employee paid by a foreign employer has been updated.
- A new section 4.5.3.4 Wages paid by a foreign employer to a leased employee working on a Finnish aircraft or ship has been added.
- The text of section 5.1 Wages paid under the act governing the taxation of key employees has been updated.
- The text of section 5.2 Wages paid for frontier work has been updated.

# Absence information 1/2

- Kela e-service for employers has been replaced with the daily allowance and compensation service for employers in all chapters of the instructions.
- Paternity and maternity leaves have been replaced with parental leave in all chapters of the instructions.
- Chapter 1 Absences
  - New examples 2 and 3 have been added to describe the reporting of absences of employees working part-time in different situations.
- Chapter 3 Unpaid absences
  - New reason for unpaid absence “Partial special pregnancy leave” has been added.
- A new section 3.16 Unpaid partial special pregnancy leave has been added
- Chapter 4 Paid absences
  - A new reason for unpaid absence “Partial special pregnancy leave” has been added to the table.
- Section 4.1 Reporting of date for “Absence continues, until when”
  - The dates mentioned in example 15 have been updated
- Section 4.2 Paid sick leave (Kela: employer’s daily sickness allowance application)
  - In examples 17 and 18, the occupational titles according to Keva’s classification of titles have been removed.
  - Examples 19a and 19b have been updated.
  - A new example 20 has also been added to the section.
- Section 4.3 Paid partial sick leave (Kela: employer’s application for partial sickness allowance)
  - Instructions for reporting partial sick leave have been updated .

# Absence information 2/2

- Section 4.4. Paid parental leave (Kela: the employer's pregnancy or parental allowance application and the employer's family leave compensation application)
  - New examples 22, 23a and 23b have been added for reporting pregnancy leave and parental leave.
  - Examples 25 and 26 for reporting family leave compensation have also been added to the section.
  - Some previous examples given in this section have been removed.
- Section 4.14. Paid annual leave
  - Instructions concerning additional days off supplementing the annual leave have been added.
- A new section 4.16 Paid absence: partial special pregnancy leave has been added
- Chapter 5 Kela reimbursement applications
  - Instructions on how a Kela application is generated have been added.
- In section 5.1 Type of payment data, instructions on all three types of payment data have been added.
- In section 5. 2. Payment's reference number and payment specifier, instructions have been added on the format of the payment's reference number data.
- Instructions have been added to section 6.6. Correcting a Kela application on how to correct a Kela application.

# Substitute payer situations

- The name of the KEHA Centre has been updated to the Employment, Development and Administrative Centre in all sections of the instructions.
- Section 1.2 Employer obligations
  - Instructions have been added concerning situations where the actual employer acts as a temporary employer.
- Section 2. 1. Basic situation
  - Additional income earner information that affect taxation have been added: “Leased employee living abroad, working on board a Finnish aircraft” and “Leased employee living abroad, working on board a Finnish ship”.
  - A note has been added to the table under the substitute payer that the substitute payer should not use the substitute payer income types 321-325 in their report.
- Section 2. 2. Wellbeing services county as a substitute payer
  - A mention has been added that the wellbeing services county acts as a substitute payer when paying wages to a personal assistant even if the service were outsourced.
- Section 2.4.1.2 The KEHA Centre pays wage claims
  - Example reports have been added to example 10.
- Section 2.4.4 Payment of distributable shares
  - Types of exception to insurance have been removed from table 1 of example 16 as unnecessary.



# Fringe benefits and reimbursement of expenses

- Section 1.1.1. Car benefit
  - Instructions for reporting the emission value of the car benefit have been updated. In the future, the emission value can be reported as 0.
- Section 1.1.1. Employer-subsidised commuter ticket
  - The abolition of the tax-exempt bicycle benefit from 2026 has been updated.
- Section 1.1.3 Bicycle benefit
  - The section and its sub-sections regarding the abolition of the tax-exempt bicycle benefit have been updated.
- Section 1.3 Other taxable fringe benefits
  - Type of benefit information added to example 30.
- Section 2.1 Tax-exempt reimbursement paid to an employee
  - Instructions on travel advance have been updated.

# Other instructions concerning wages 1/2

## Mandatory and complementary data

- New additional income earner information has been added to section 1.4 Other regularly submitted data.
- The new name of the KEHA Centre has been updated in section 3.3 What are the benefits of reporting complementary data?
- New additional income earner information has been updated to chapter 4. Table of mandatory and complementary data, and reference to a low-emission car in the car emission value has been removed.

## Employer's separate report

- In section 4. 2. No wages payable, the obligation to report No wages payable data has been specified in more detail as regards casual employers.

# Other instructions concerning wages 2/2

## Business restructuring

- Chapter 3 Correcting earnings payment data after business reorganisation
  - Text on the period of validity of Suomi.fi authorisations when the company has ceased its activities has been added.

## Instructions for households

- 5.2 The family pays wages to a babysitter in addition to the allowance
  - The family's other payments to the income earner can be reported on the same report that is used to report the wages paid by the substitute payer, if the payments are made on the same payment date.
- Guidance added to section 4.8.5. The EUR 1,500 limit exceeded before the month ends
  - More guidance on how to cancel the previously submitted report and give a new report.

# Instructions concerning benefits

## Benefits – Reporting data to the Incomes Register

- Section 3.2 Reporting benefits income
  - Instructions on reporting Benefit unit data for new types of income have been updated
- Section 4.3 Benefits payment to a substitute recipient
  - Example 10 has been clarified and a compulsory One-off remuneration has been added in connection with the late payment increase: Yes data.
- Section 5.4.4 Insufficient amount of benefit has been paid to a substitute recipient
  - Examples 30 and 31 have been changed so that it is not necessary to calculate the benefit as a gross amount.
- Section 5.4.7 Enforcement injunction ignored by the benefit payer
  - Example 42 has been changed so that it is not necessary to calculate the benefit as a gross amount.
- A new chapter 8 Automated decision-making in the Finnish Tax Administration has been added

## Benefits – Recovery and recourse

- Chapter 2 The income earner repays a payment
  - Instructions on reporting Benefit unit data for new types of income have been updated



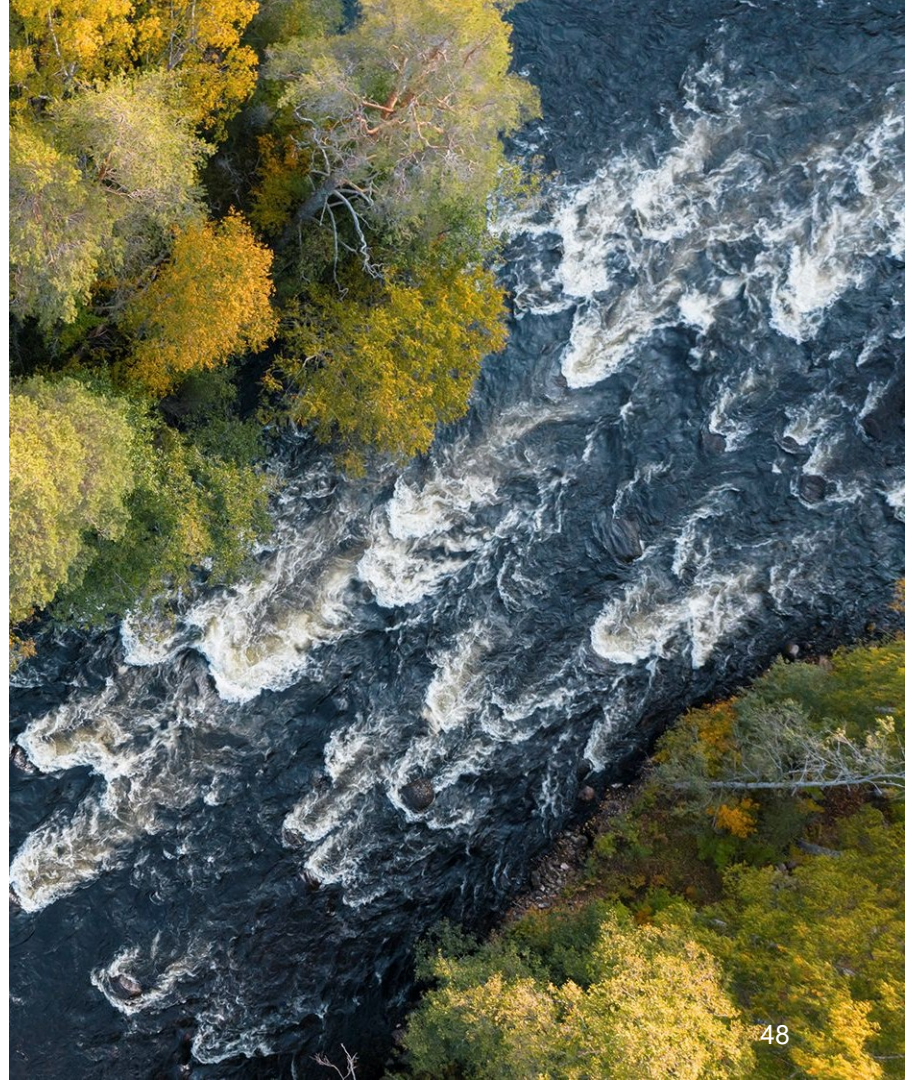
An aerial photograph of a river winding through a dense forest. The trees are in various stages of autumn, with many showing bright yellow and orange foliage, while others remain green. The river is dark and calm, reflecting the surrounding trees. The text "Legislative amendments 2026" is overlaid in white, bold, sans-serif font in the center of the image.

# Legislative amendments 2026



# Amendments to the Income Tax Act

20 November 2025





# Amendments to the Income Tax Act

HE 108/2024

## Tax subsidies for company cars (section 64a of the Income Tax Act)

- The tax subsidies for zero-emission company cars (EUR 170/month) will be extended until the end of 2029.
- Other temporary tax reliefs on transport-related employee benefits provided for in section 64a of the Income Tax Act have not been amended
  - Therefore, applying a reduced taxable value to low-emission company cars (EUR 85/month) will end at the end of 2025 in accordance with the legislation in force.
    - Starting from 2026, the emission value can only be reported as 0.
- The tax exemption of the charging benefit offered by the employer will end at the end of 2025 in accordance with the legislation in force.
  - If the employer offers the employee a charging benefit for their own car or a car provided as limited-type benefit after 2025, this is a taxable fringe benefit
    - Own values will be defined for electric cars and hybrids (values according to Official decision on the valuation of different fringe benefits)
    - Data submitters are advised to report the benefit under income type 317 + type: other benefit.
    - Schematic amounts may not be used if the employer pays the employee for charging the car at their home-> fair market value (with the exception of a full car benefit; there is an indicator for itemising the electricity used)

# Summary of changes

Tax subsidy	2025	2026
<b>Tax subsidy for zero-emission cars</b>	The taxable value of the car benefit will be reduced by EUR 170 per month until the end of 2025.	No changes. The tax subsidy will be extended until the end of 2029.
<b>Tax subsidy for low-emission cars</b>	The taxable value of the car benefit will be reduced by EUR 85 per month if the emissions are between 1 and 100 g/km (until 2025)	No tax relief (except for potential relief based on Tax Administration's decision).
<b>Charging benefit offered by the employer</b>	The employer may pay tax-exempt for the charging of the employee's own car or the vehicle on which a limited car benefit is based at the workplace or at a public charging station.	The employer cannot pay tax-exempt the charging of the employee's own car or a car provided as limited-type benefit. Schematic monthly values based on Official decision on the valuation of different fringe benefits if the car is charged at the workplace will be drawn up.

# Company bicycle

HE 98/2025



Section 64 of the Income Tax Act will be repealed and the tax exemption for bicycle benefit will be abolished from the beginning of 2026.

- The amendment will apply from the beginning of 2026 to those benefits only that the employer and the employee have committed to introduce on or after 24 April 2025.
  - Transitional provision: Benefits agreed before 24 April 2025 are subject to the current tax exemption rules until the end of the relevant contract period, however, at most until five years have passed since the introduction of the benefit.
  - In applying the transitional provision, the employee and the employer are both considered to be committed to the introduction of the bicycle benefit when the employer and the employee have agreed on the introduction of the benefit and one of the parties has concluded a purchase agreement on the acquisition of the bicycle.
- The tax exemption only applies to the contractual entity and the company bicycle to which the employer and the employee have committed themselves on or before 24 April 2025.
  - If the bicycle subject to the benefit changes for reasons such as theft, manufacturing defect, a guarantee matter or other similar reason independent of the employee or employer, it is still a question of the same contractual entity and, thus, of a benefit within the scope of the transitional provision.
  - On the other hand, if the employee and the employer agree, for example, to change the company bicycle, the bicycle is transferred to another employee, the party to the agreement changes or other changes are made to the content of the agreement, once the changes have been made, it is a question of a new benefit that is subject to tax based on its full fair market value.

# Tax at source payable by foreign wage-earners

HE 98/2025

- Reduced tax at source rate for a key employee:
  - Current tax at source rate: 32 %
  - New tax at source rate: 25 %
- For municipal income tax payers of the Åland Islands:
  - Current tax at source rate: 14.5 %
  - New tax at source rate: 7.3% (This combined with the average municipal income tax on the Åland Islands 17.7% brings the total tax rate to 25%.)
- Extending the scope of application:
  - New addition: Finnish citizens may also be eligible for taxation at source.
  - Condition: The individual has not been a resident taxpayer in Finland in the previous five calendar years.
  - Duration: Maximum duration 24 months from commencing work (for foreign specialists still 84 months).
  - From the beginning of next year, the Key employee – additional income earner information can also be used for a Finnish citizen's wages if the requirements laid down in the Act are met. The tax collected is reported as tax at source, as for foreign key employees.
- Entry into force at the beginning of 2026

# Leased employee working on board a ship or aircraft

HE 17/2025



- Requirement to submit reports in international traffic:
  - Currently, the requirement to submit reports concerning leased foreign employees is not applicable to those working in international traffic (work in accordance with section 13 of the Income Tax Act), as the requirement to submit reports only applies to the work performed by leased employees in Finland.
- Extension of the requirement to submit report:
  - As a result of the legislative amendment, **the wages and other information of leased employees working on board a Finnish aircraft or ship are reported in the same way as the data of leased employees working in Finland.**
- Extension related to applying for prepayment:
  - The obligation to apply for prepayment will also be extended to leased employees working on board a Finnish aircraft or ship. This will harmonise the practices concerning the obligations related to leased employees with a non-resident taxpayer status.
- Start notifications must also be submitted as in any so-called normal leased employee situation
- Entry into force at the beginning of 2026; two new additional income earner information categories in reporting

# **Legislative amendments concerning the Pay Transparency Directive**

20 November 2025





# About pay transparency

- The Pay Transparency Directive entered into force in June 2023 – [to be transposed into national law no later than 7 June 2026](#)
  - The amendments proposed in the proposal would contribute to the implementation of the fundamental right to equal pay, in particular by strengthening requirements for pay transparency.
  - It is proposed to add to the Act on Equality between Women and Men the definitions of the concepts gender pay gap, equal pay for equal work and employee group, as well as the minimum criteria for assessing whether employees perform the same work or work of equal value.
  - The proposal also suggests that a legal provision be introduced that [employers with at least 100 employees be obliged to report data related to gender pay gaps](#) and to carry out a joint pay assessment in cooperation with personnel representatives.
- Ministry of Social Affairs and Health press release: [Working group proposal for the implementation of the Pay Transparency Directive to make progress - Ministry of Social Affairs and Health \(in Finnish\)](#)
  - The draft Government proposal is provided as an attachment; the proposal has not yet been circulated for consultation.
  - Dissenting opinions and FAQs are also included
- The Government proposal is scheduled to be submitted in March 2026
  - The act is intended to enter into force on 18 May 2026

# New reporting obligation to employers

*Draft,  
may be subject to  
changes*

- The employer will be obliged to report information on wages between genders / gender pay gaps.
  - Applies to employers with at least 100 employees
- The Ombudsman for Equality supervises the reporting of information.
- Employers report the data through the Incomes Register.
  - Statistics Finland compiles the data on the basis of employers' notifications and submits the data to the Ombudsman for Equality.
- Section 6, subsection 3 of the Act on the Incomes Information System will be made to include new paragraphs 7 and 8:
  - In addition, the following information about the payments and non-monetary benefits provided by the payer will be recorded:
    - 7) the information needed to compile the data referred to in section 6d, subsection 1, paragraphs 1–6 of the Act on Equality between Women and Men (609/1986);
    - (8) information referred to in section 6d, subsection 1, paragraph 7 of the Act on Equality between Women and Men.

# Obligation of the employer to report pay gaps

*Draft,  
may be subject to  
changes*

- Section 6d, subsection 1 of the Act on Equality between Women and Men (609/1986): *Notwithstanding secrecy provisions, an employer with at least 100 employees must notify the Ombudsman for Equality of the following:*
  - 1) the gender pay gap;
  - 2) the gender pay gap for supplementary or adjusting items;
  - 3) the median gender pay gap;
  - 4) the median gender pay gap for supplementary or adjusting items;
  - 5) the proportion of female and male employees' supplementary or adjusting items;
  - 6) the proportion of female and male employees in each pay quartile;
  - 7) the gender pay gap between employees per employee group, broken down by normal basic pay and the supplementary or adjusting items
- Items 1–6 can be compiled from the information given in the earnings payment report
- Item 7 must be reported separately with **the employer's separate report**.
  - It is not possible to compile the data based on the data reported to the Incomes Register, so the employer compiles the data themselves and submits the calculated data to the Incomes Register

# Changes in practice

*Draft,  
may be subject to  
changes*

1. Certain data currently reported voluntarily will become **mandatory** for those employers subject to the reporting obligation under section 6d of the Act on Equality between Women and Men:
  1. monetary wages with the 200 series income types,
  2. the employee's regular agreed working hours per week,
  3. type of employment (full-time/part-time), and
  4. part-time % data.
2. Pay gaps **per employee group** will be reported using employer's separate report
  - The information must be provided electronically
    - Paper forms cannot be used even for a special reason
  - In other respects, the data referred to in the Act can already be compiled for the Incomes Register on the basis of data that is already mandatory.
  - As the data is also generated in the Incomes Register based on data reported for other purposes, the data will be reported continuously and the necessary data must be reported on an employee-by-employee basis in connection with each salary payment transaction.
    - An exception to this is the data provided in the employer's separate reports per employee group

An employer with fewer than 100 employees may voluntarily report the data.

# When to report the data?

EARNINGS PAYMENT REPORT Number of employees	First reporting (= data to be reported as mandatory)	
250 -	For the first pay period starting on or after the entry into force of the Act (18 May 2026) *	
150-249	For the first pay period starting on or after the entry into force of the Act (18 May 2026) *	
100-149	1 January 2030 **	
		<i>*Statistics Finland will compile the data 06/2027</i> <i>** Statistics Finland will compile the data 06/2031</i>
SEPARATE REPORT: Number of employees	First reporting	Future reporting (for the previous calendar year)
250 -	7 June 2027 for the period 1 June–31 December 2026	<b>Every year</b> , by 30 April for the previous year
150-249	7 June 2027 for the period 1 June–31 December 2026	<b>Every third year</b> , by 30 April for the previous year
100-149	7 June 2031 for the period 1 June–31 December 2030	<b>Every third year</b> , by 30 April for the previous year



An aerial photograph of a river winding through a dense forest. The trees are in various stages of autumn, with many showing bright yellow and orange foliage, while others remain green. The river is dark and calm, reflecting the surrounding trees. The text "Other future changes" is overlaid in white, bold, sans-serif font in the center of the image.

**Other future changes**



# Minor internal development measures to the Incomes Register, 2025–2027

- The Incomes Register is preparing internal development measures to optimise the functions and services of the Register.
- These development measures will be carried out between 2025 and 2027, and, regarding content, their focus will be on data distribution, data production and transcripts.
  1. Reporting will be developed as a whole.
  2. We will continue to update the technical processing rules.
  3. We will develop the e-service.

# Development of the Incomes Register's public technical documentation

The following changes have been gradually made to technical documentation in connection with the publication of the 2026 public technical documentation:

1. Documents on [income type descriptions and codesets](#) have been combined into a single XLS document
2. Three separate documents have been replaced with a new [general guideline on the technical interface](#).
  - The general guideline will combine the content of three current guidelines:
    - Technical interface – Submitting data to the Incomes Register
    - Technical interface – Distribution of data from the Incomes Register
    - Technical interface – Application guidelines
  - In addition, general sections of the description documents on pay and benefits have been included in the general guideline.
3. A new [general guideline has been created for transcripts and records](#)
  - The descriptions of the records and the parameters used in the record subscriptions have been transferred from the data distribution document to the new guideline, together with the content of the transcript document.
  - In the future, the general guideline will include all [transcripts and records](#) distributed from the Incomes Register and their [calculation rules](#).
  - The transcripts and records have been organised by user group.
  - The terms used and the description of the data have been harmonised.

# Interface's production addresses will change during 2026

- The change of IP addresses in the Incomes Register's technical interface production environment will be postponed to next year. At the beginning of the next year, we will publish a new estimate of the timing of the change.
- We recommend switching from direct service addresses to name-based addresses as soon as possible. They will reduce the need for maintenance, as IP addresses may change again in the future.
- If you use name-based IP addresses, the change will have no effect and no action is required.
- If you use direct IP addresses on the interface, changes to the system will be required due to the change of address.
- [Interface's production addresses](#)

# Legislative amendments concerning the accuracy of data 2027

20 November 2025



# The controller's responsibility will increase (2027)

- **The legislative amendments will enter into force on 4 January 2027 ([finlex.fi](https://finlex.fi))**
- The provisions on the liability of the payers to ensure the accuracy of the data entered in the Incomes Register, on the rectification of the data without undue delay and on the income earner's correction request to the payer will be **repealed** from the current [Act](#).
- Provisions on the responsibility of the Incomes Register Unit for the implementation of the controller's obligations and the rights of the data subject laid down in the General Data Protection Regulation will be **added** to the Act.
- In practice, the **Incomes Register Unit may, if necessary, rectify data stored in the Incomes Information System** at the income recipient's request if the payer does not rectify the data themselves.
  - The data subject, i.e. the income earner, may request that the use of data be restricted and/or the data be rectified
  - A conditional fine may be imposed on the payer or the actual data submitter if the negligence is recurrent and of significant nature

# On the schedule of changes

- Information event on the accuracy of data and a preliminary investigation on data quality and integrity held for software vendors on 27 October 2025.
- The public technical documentation was published in **October 2025**.
  - Most of the technical changes concern data users' APIs and the Incomes Register's e-service.
- Stakeholder testing will begin in **spring 2026**.
- Denying data, distribution of restriction requirements, rectification requests and conditional imposition of a fine will be included in the Incomes Register processes in 2027.



# Preliminary investigation of data quality and integrity

20 November 2025



# Preliminary investigation of data quality and integrity

## 1/2

The Incomes Register Unit has launched a preliminary investigation to clarify the objective set for the quality and integrity of Incomes Register Data.

- Term of operation 2 January 2025–31 December 2025.

The preliminary investigation aims to:

- Form an overall picture of the current state of the data quality and integrity in the Incomes Register, the extent and root causes of possible deviations in quality, and their impacts on data users' activities.
- Assess alternatives for implementing centralised quality control procedures and their feasibility.
- Assess the alternatives for the process of reporting and disseminating monitoring data and their feasibility.
- Assess the possibilities of increasing cooperation related to the quality and integrity of data, for example, by means of an analysis carried out in cooperation.
- Create a shared view of the objective set for the quality and integrity of the Incomes Register and identify measures to reach this objective.
- Identify possible needs for legislative changes to reach the objective.
- Assess the possible costs of the implementation and maintenance phase that would be required to reach the objective.
- Carry out an initial impact assessment of the identified measures related to the objective.

After the preliminary investigation, the preparation of a possible project aiming at the implementation phase and the drafting of legislation and funding will be launched at the beginning of 2026.

# Preliminary investigation of data quality and integrity

## 2/2

### What next?

- Final report of the investigation – preliminary schedule
  - Preparation by mid-December, after which a request for comments 3–4 weeks
  - Review of comments and action plan in January 2026
- After the preliminary investigation, the preparation of a possible project aiming at the implementation phase and the drafting of legislation and funding would be launched at the beginning of the year of operation 2026.
  - A separate event has been planned for the beginning of 2026 to review the roadmap and the final report



# Thank you!

20 November 2025

