



Incomes Register information session for commercial software vendors

21 May 2026

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- ▲ In order to eliminate information security risks, no AI-based automation should be used during the event.





Changes to the contents of report data

General information on the changes

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.

The new **data content** and **processing rules** will be applied to reports with a payment date or other reporting date of 1 January 2027 or later.

- › If the payment date is earlier than 1 January 2027, the data content of the relevant year is applied.



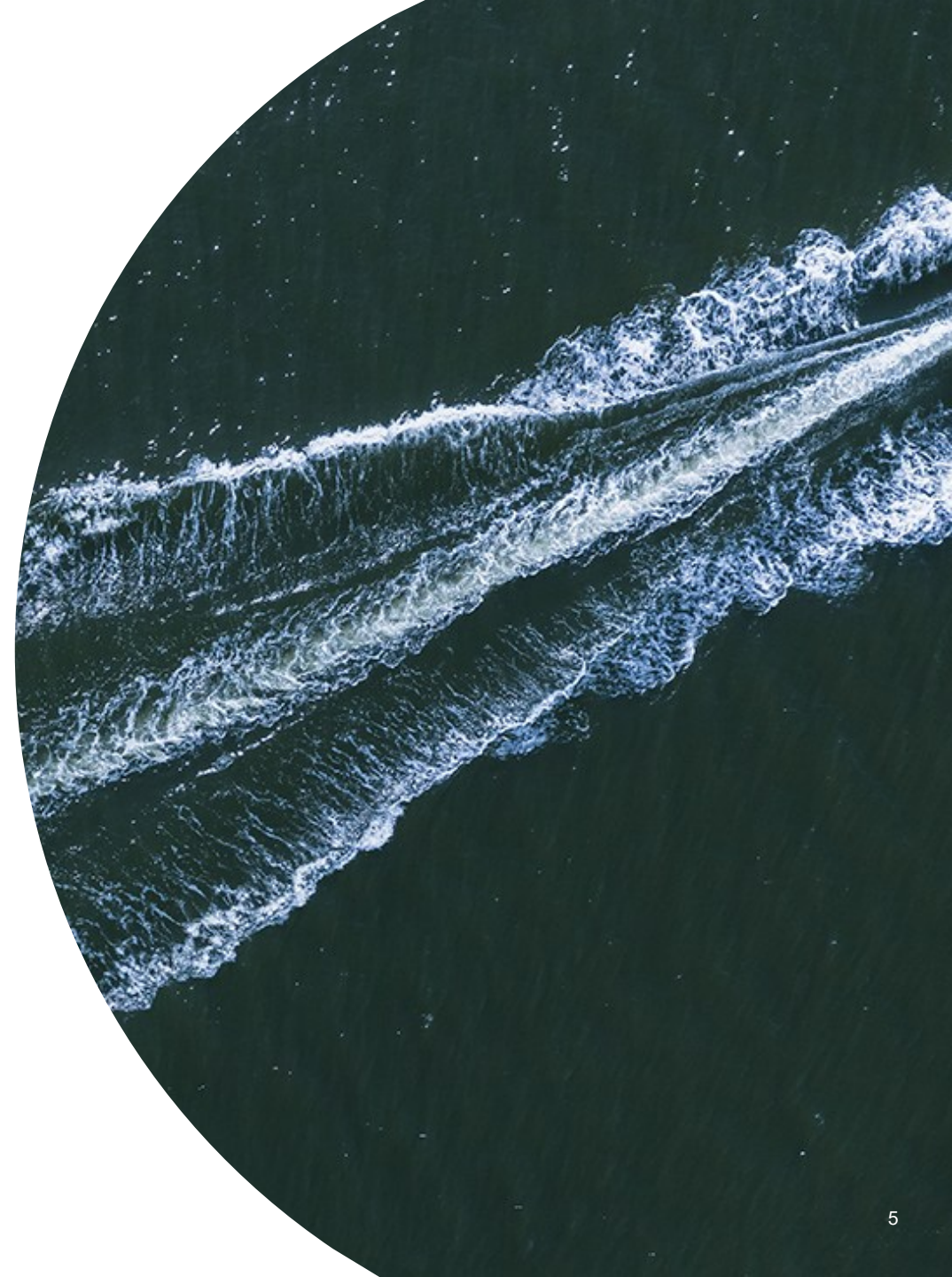
Progress of the change request process

Technical documentation on the annual changes will be published on 29 May 2026.

The annual changes will be published gradually for **testing** during the summer and autumn.

Annual changes are usually released to **production** 45 days before the year ends.

Updates to **customer instructions** are published closer to the end of the year, after statements are requested and received in the spring and autumn.



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Changes to data content regarding earnings payment reports



New income types for wages:

Fee paid to a substitute kinship carer, substitute private caretaker or support family 1/2

Income type **328** Private caretaker's fee is, according to the current instructions, used to report all situations in which the wellbeing services county has concluded a commissioning agreement on family care, including the actual family care situations and the private caretaker's substitutions as laid down in section 14 of the Family Care Act, as well as fees paid to support families.

- › With regard to Kela benefits, there are distinct differences between the three situations.

Income type **319** Kinship carer's fee is, according to the current instructions, used to report all situations in which the wellbeing services county has concluded a commissioning agreement on kinship care, including the actual kinship care situations and the carer's substitutions as laid down in section 4a of the Act on Support for Informal Care.

- › With regard to Kela benefits, we need to specify whether the care fee is received for actual kinship care activities or for substitution activities.

New income types for wages:

Fee paid to a substitute kinship carer, substitute private caretaker or support family 2/2

Three new income types are added to the earnings payment report.

The income types will, by default, be subject to the earnings-related pension insurance contribution and the accident and occupational disease insurance contribution.

344 Substitute private caretaker's fee

- A fee paid by a wellbeing services county to a substitute private caretaker for arranging treatment, upbringing or other around-the-clock care in the caretaker's private home or in the home of the person cared for. A wellbeing services county may arrange the necessary substitute care during a private caretaker's leave or other temporary absence by entering into a contract with a substitute private caretaker. [– –]

345 Fee paid to a support family

- A fee paid by a wellbeing services county to a support family when a child visits the support family on a regular basis. The support family fee is based on a support family agreement entered into under the Social Welfare Act or the Child Welfare Act. [– –]

346 Substitute kinship carer's fee

- A fee paid by the wellbeing services county to a substitute kinship carer for arranging treatment and care for an elderly, disabled or ill person at home. [– –]





Expiring wage income types

HE 17/2025

The right to deduct voluntary individual pension insurance premiums and long-term savings agreement payments will be removed as of 1 January 2027.

- › Three wage income types will expire on 31 December 2026:
 - 418 Voluntary individual pension insurance premium
 - 410 Employer-paid premium for collective additional pension insurance
 - 411 Employer-paid premium for collective additional pension insurance, employee's contribution

At the same time, the description of four benefit income types is supplemented with a mention of the possibility of entering the Taxability of benefit information: “Tax-exempt”

- 1062 Pension (voluntary personal pension scheme taken out by a private person)
- 1271 Survivors' pension (voluntary personal pension scheme taken out by a private individual)
- 1336 Disability pension (voluntary personal pension scheme taken out by a private person)
- 1378 Unemployment pension (voluntary personal pension scheme taken out by a private person)

New information to be reported:

Statistics Finland place of business unit ID 1/2

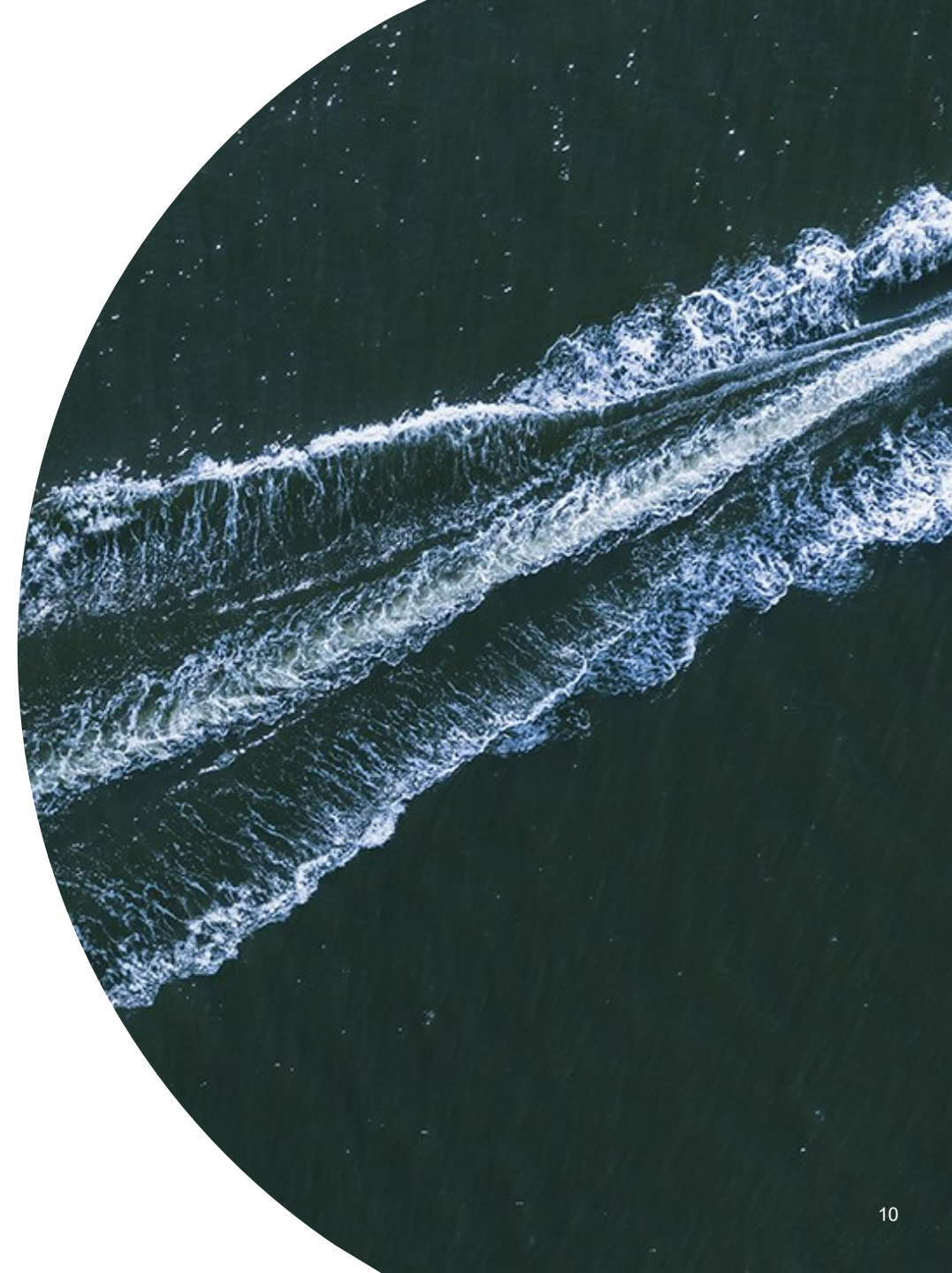
CURRENT STATUS

At the moment, it is possible to report the details in the **Place of business** data group (*PlaceOfBusiness*) to the Incomes Register.

This data group is optional, and the unit code can be given in any format.

According to the Incomes Register's instructions, this field should contain the ID found in Statistics Finland's Register of Enterprises and Establishments.

In practice, however, operators have been able to enter any information in this field.



New information to be reported:

Statistics Finland place of business unit ID 2/2

CHANGE

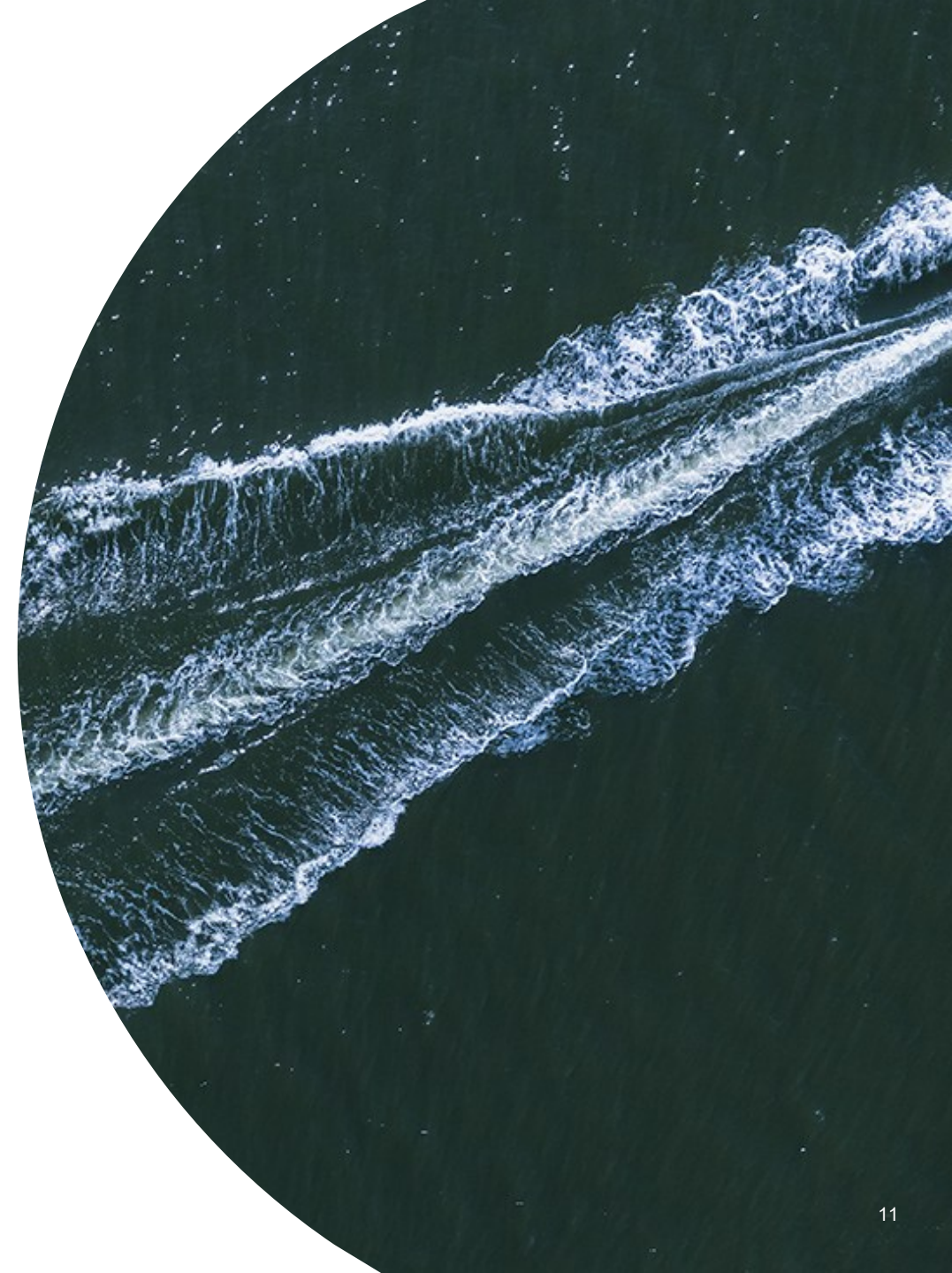
A new data element, **Statistics Finland place of business unit ID** (*StatisticsFinlandId*), is added to the data group.

The data is optional, but it is subject to a processing rule:

- “The length of the Statistics Finland place of business unit ID must be 9–12 characters and the permitted characters are 0–9.
- The ID cannot contain spaces. A Statistics Finland place of business unit ID must be valid with a business ID on the date of payment or other report.”

› In practice, the Incomes Register checks

1. the existence of the unit ID;
2. the owner of the unit ID in question; and
3. the validity of the ID on the payment date or other reporting date.



New processing rules

Additional recovery details (RecoveryData) 1/2

The processing rule for the **Original pay period** (*OriginalPaymentPeriod*) is modified as follows:

- Old: “There may be several original pay periods.”
 - New: “There can be **only one** original payment period.”
- › The new processing rule corresponds to the valid instructions.

At the same time, a new processing rule is added for the data:

- “The start date and end date must be within the same calendar year if the payment date (Original payment period) has not been given.”
- › The rule has already been implemented for the benefits payment reports.



New processing rules

Additional recovery details (RecoveryData) 2/2

A new processing rule is added for the **Withholding from the recovered amount** (*Withhold*) data:

- “The value must be blank or 0 if the recovery date (*RecoveryDate*) is after the 30 April of the year following the year of the original pay period’s (*OrigPaymentPeriod*) payment date (*PaymentDate*).”
- › After this, the recovery must be completed as a **gross recovery**.
- › A similar processing rule is also added to the benefits payment report for the Additional repayment details.

[Tax Administration’s decision on the repayment due date of recovered income in the payer’s taxation](#) (vero.fi, link in Finnish).



New processing rules

Insurance information

A new processing rule is added for the **Insurance data** (*InsuranceData*) data group:

- “The ‘Insurance information type’ must be 1 or 5 if an income type with code value 210, 214, 215 or 308 has been included in the report, the ‘Employed’ (*Employed*) item is ‘true’ and the report does not include ‘Type of exception to insurance’ (*ExceptionCode*) value 1, 5, 6 or 9.”
- › The purpose of the processing rule is to ensure that compensation for acting in a position of trust, meeting fees and lecture fees are declared as subject to the unemployment insurance contribution if the employee is in an employment relationship and obligated to take out insurance.

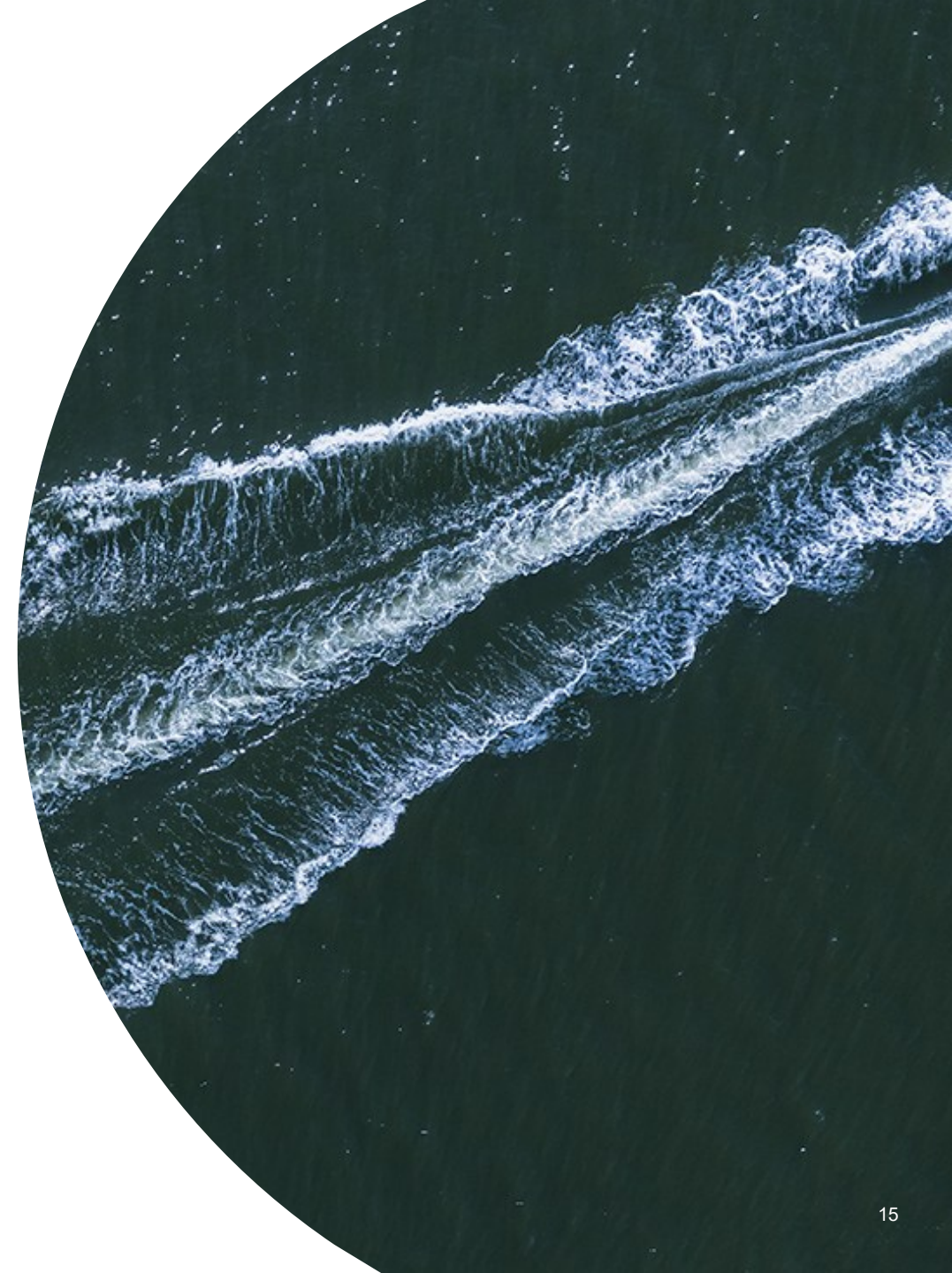


New processing rules

Employment relationship data

New processing rules are added to the data group **Time of employment** (*EmploymentPeriods*):

- “Mandatory data if the Reason codes for termination of employment (*Type*) is 3 (Incomes Register codes) and the Reason for the termination of employment (*Code*) is 6 (Retirement).”
 - “If several Time of employments are reported and the Reason codes for termination of employment (*Type*) is 3 (Incomes Register codes) and the Reason for the termination of employment (*Code*) is 6 (Retirement), at least one End date must be provided in the data group.”
- › The earnings-related pension sector needs information on the end date of the employment relationship so that an old-age pension can be granted.



New processing rules

Absence data 1/2

New processing rules are added for **paid absences** (*Absence* > *PaidAbsence* > *PaidAbsencePeriod*):

- “If the payment data type specified in the Reimbursement Application Data data group is 3 (Kela, compensation for annual leave costs), the start date must be the first day of the month.”
 - If the payment data type specified in the Reimbursement Application Data data group is 3 (Kela, compensation for annual leave costs), the end date must be the last day of the month.”
- › The goal of each processing rule is to ensure that applications for compensation for annual leave costs are always submitted for full calendar months.
- › The new processing rule corresponds to the instructions for reporting absences and prevents incorrect reporting.

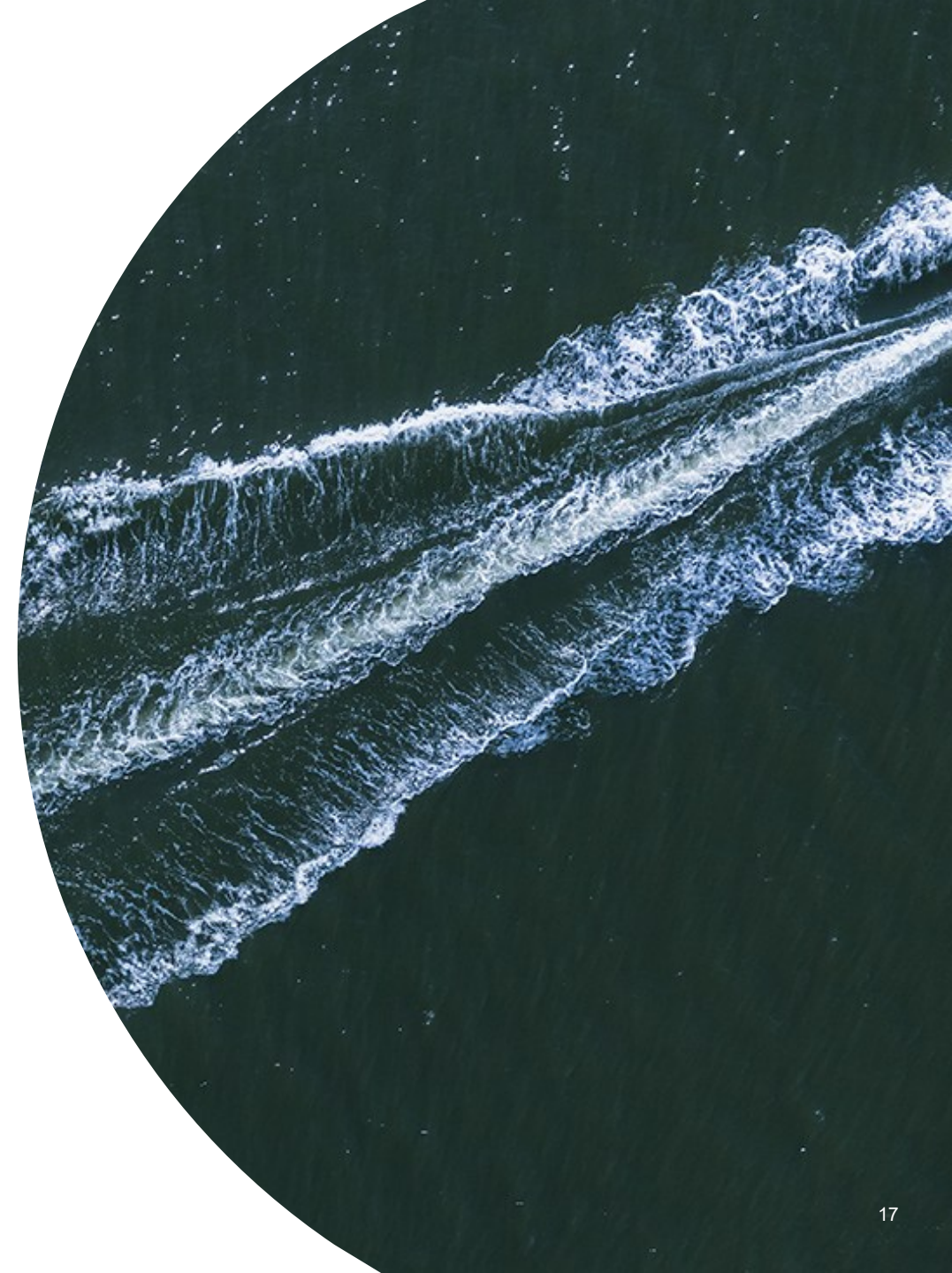


New processing rules

Absence data 2/2

Another processing rule is also added for **paid absences** (*Absence* > *PaidAbsence* > *PaidAbsencePeriod*):

- “If the Employment type (*EmploymentCode*) is “part-time” and the Form of payment (*PaymentType*) is “hourly pay”, the Number of days of absence must be at least half of the length of the absence (*PaidAbsencePeriod’s EndDate-StartDate*), but at most equal to the number of days in the absence period.”
- › The purpose of the processing rule is to ensure that the number of days of paid absence
1. does not exceed the duration of the absence period and
 2. is at least half of the duration of the absence period.



New processing rules

Data on non-resident taxpayers (International Data)

1/2

Two processing rules are added for the **Non-resident taxpayer** (*NonResident*) data:

- “If the report contains income type 404 Tax at source and the value specified for the Type of additional income earner data (*IncomeEarnerType*) is not 4 (Key employee), the Non-resident taxpayer item must be “true”.”
 - “The Type of additional income earner data (*IncomeEarnerType*) cannot be 4 (Key employee) if the Non-resident taxpayer items is specified as “true”.”
- › Tax at source can only be collected from resident taxpayers or key employees.
- › An income earner who is a non-resident taxpayer cannot be a key employee (Act on the tax at source payable by foreign wage-earners).



New processing rules

Data on non-resident taxpayers (International Data)

2/2

A new processing rule is added for the **country code of the country of residence** (*NonResidentCountryCode*):

- “The country code cannot be “FI” (Finland) if the Non-resident taxpayer item is specified as “true”.”
- › The country of residence of a non-resident taxpayer cannot be Finland.
- › Persons whose residence and home are abroad, and who do not reside in Finland for more than six months consecutively, are deemed non-resident taxpayers

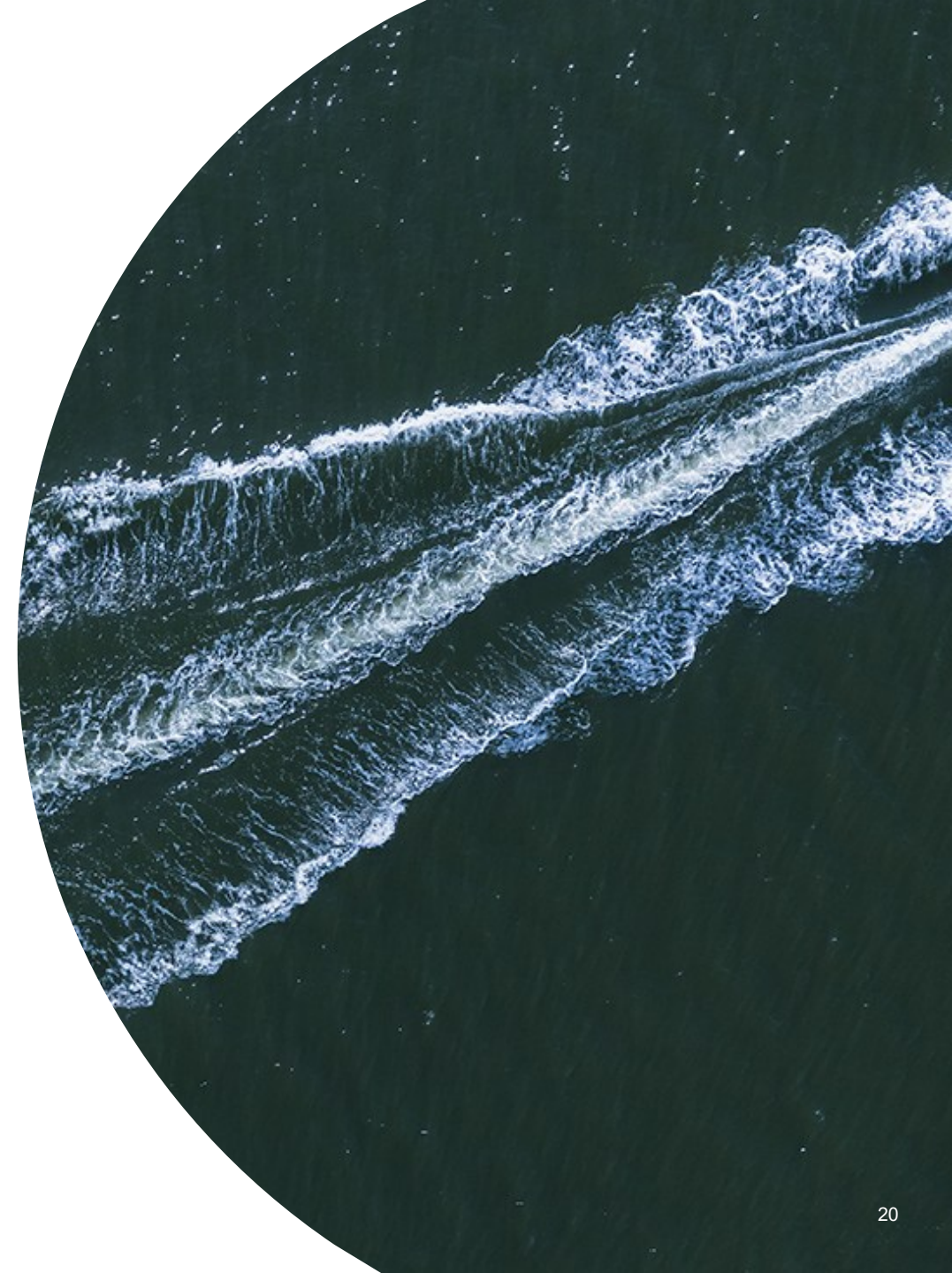


New processing rules

Contact person's details

A new processing rule is added for the **e-mail address** of the contact person for the record (*ContactPersons* > *E-mail*):

- “An email address must contain one at sign (@).
 - There is at least one character (A–Z, a–z, 0–9, or ._%+-) before the @ character.
 - After the @ sign, there must be at least one character (A–Z, a–z, 0–9, . or -) followed by a dot (.) and 2–63 letters (A–Z or a–z).”
- › This processing rule ensures that the e-mail address is valid.



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Changes to the employer's separate reports

National implementation of the Pay Transparency Directive

Pay Transparency Directive

HE XX/2026

The government proposal implements Directive (EU) 2023/970 of the European Parliament and of the Council.

The legislation was intended to enter into force in June 2026, but the parliamentary review will be delayed until early autumn.

The directive aims to, for example:

- address the insufficient implementation of the fundamental right to equal pay to ensure that the right is respected across the EU;
 - strengthen pay transparency;
 - promote the elimination of possible gender bias in pay practices;
 - raise awareness and encourage debate on the causes of structural pay gaps between genders.
- › Legislative amendments affect the information reported to the Incomes Register.
- › Some of the details already contained in the earnings payment reports become mandatory.
 - › A new data group is added for the employer's separate report.



Information on income and employment relationship

in the earnings payment report

HE XX/2026

The employer reports some of the data on pay transparency in the **earnings payment report**, which already contains the required data content.

The employer submits the following data to the Incomes Register. Statistics Finland compiles the data and submits it to the Ombudsman for Equality:

- **monetary wages with the 200 series income types;**
 - the employee's **regular agreed working hours per week** (if the hours do not vary);
 - **type of employment** (full-time/part-time); and
 - **part-time %** data (if part-time).
- › Prepare well in advance for the possibility of disclosing this information from the software in accordance with the instructions.

The company's number of employees dictates when the obligation to report said data in the earnings payment report enters into force:

Number of employees	Deadline
Under 100	<i>No reporting obligation, data can be provided voluntarily</i>
100–149	For the pay period beginning on or after 1 January 2030
150 or more	For the first pay period starting on or after the entry into force of the act (xx.x.2026)

Reporting gender pay gaps by employee group in the employer's separate report 1/3

HE XX/2026

An **employee group** refers to workers performing the same work or work of equal value that the **employer has grouped** systematically based on non-discriminatory, objective and gender-neutral grounds.

- › **Employee group** = employees performing the same work or work of equal value.

Depending on the nature of the job, work of equal value is assessed based on skills, workload, responsibility, factors related to working conditions and other factors relevant to the job in question.

The **employer determines** how many different employee groups the company has.

- The employee groups may be named freely.

In addition, the **number of personnel** in each separate employee group must be reported.

- If a group only contains individuals of the same sex, this information shall be reported separately.





Reporting gender pay gaps by employee group in the employer's separate report 2/3

HE XX/2026

The employer must report the gender pay gaps between the workers in each employee group (performing the same work or work of equal value), broken down into regular

- A. **basic pay** and
- B. **supplementary** or
- C. **adjusting** items.

Pay gaps are reported as percentages that are rounded to whole numbers:

> **(women's pay / men's pay) * 100.**

All the aforementioned details shall be itemised into hourly and annual earnings.

The company's number of employees affects when the details specified above must be reported for the first time:

Number of employees	Deadline
Under 100	<i>No reporting obligation, data can be provided voluntarily</i>
100–149	7 June 2031 for the period 1 January–31 December 2030
150–249	7 June 2027 for the period 1 June–31 December 2026
250 or more	7 June 2027 for the period 1 June–31 December 2026

Reporting gender pay gaps by employee group in the employer's separate report 3/3

HE XX/2026

Basic pay refers to a fixed minimum wage that is paid for regular working hours without any compensations.

- › This means e.g. time-rate pay, commission, or contract pay.
- › Bonuses paid based on the employee's personal performance are not included here.

Supplementary items refer to items paid on top of the basic pay. The amount of the supplementary items remains usually the same between wage payments.

- › These include e.g. items based on personal performance, such as language supplements.
- › Other items supplementing the basic pay, such as holiday bonuses or telephone or accommodation benefits.

Adjusting items refer to pay supplements the amount of which may vary between wage payments.

- › These include e.g. overtime compensation, evening shift allowance, standby compensation, bonus pay and performance bonus.



Changes to the separate report schema 1/2



Record name	Type	Allowed values	V/M	Processing rule
Employee groups (EmployeeGroups)	psrtirt:EmployeeGroups		V/M	Report must include at least either the Employee groups data group or the Income types data group. Both data groups may be given.
Time range (TimeSpan)	psrtirt:TimeSpan		M	
Start date (StartDate)	xs:date		M	The date cannot be earlier than 1 January 2019.
End date (EndDate)	xs:date		M	The date cannot be earlier than the Start date.
Employee group (EmployeeGroup)	psrtirt:EmployeeGroup		M	There may be several employee groups.
Name of the employee group (EmployeeGroupName)	irct:String100		V	
Number of personnel in the employee group (EmployeeGroupAmount)	xs:int		M	The value must be greater than 0.
Group has only one gender (OneGender)	irct:true	"true"	V/M	The value must be "true", if the data group Pay gaps has not been given in the report. The data cannot be given if the data group Pay gaps has been given in the report.
Pay gaps (WageDifferences)	psrtirt:WageDifferences		V/M	The data group is mandatory if the value "true" has not been given for the Group has only one gender (OneGender) data. The data cannot be given if the report has given the value "true" for the Group has only one gender data.
Basic wage component pay gap hourly pay (BasicPayComponentHourly)	xs:int		M	The value must be greater than or equal to 0, and smaller than 10,000,000,000.
Basic wage component pay gap annual pay (BasicPayComponentAnnual)	xs:int		M	The value must be greater than or equal to 0, and smaller than 10,000,000,000.
Adjusting wage component pay gap hourly pay (VariablePayComponentHourly)	xs:int		V	The value must be greater than or equal to 0, and smaller than 10,000,000,000.
Adjusting wage component pay gap annual pay (VariablePayComponentAnnual)	xs:int		V	The value must be greater than or equal to 0, and smaller than 10,000,000,000.
Complementary wage component pay gap hourly pay (SupplementaryPayComponentHourly)	xs:int		V	The value must be greater than or equal to 0, and smaller than 10,000,000,000.
Complementary wage component pay gap annual pay (SupplementaryPayComponentAnnual)	xs:int		V	The value must be greater than or equal to 0, and smaller than 10,000,000,000.

Changes to the separate report schema 2/2



Record name	Type	Allowed values	V/M	Processing rule
Income types (Transactions)	psrtirt:Transactions		V/M	Report must include at least either the Income types data group or the Employee groups data group. Both data groups may be given.
Income type data (Transactions)	psrtirt:Transaction		M	There may be several income types.
General details on the income type (TransactionBasic)	psrtirt:TransactionBasic		M	
Income type code (SummaryTransactionCode)	xs:int	Codes: SummaryTransactionCode	M	If the income type 101 has been included in the report, the income types 102 and 103 must not be included in the report.
Amount (Amount)	irct:decimal2		V/M	Mandatory data, if the "Income type code" is not 101 (No wages payable).

New processing rules

Contact person's details

A new processing rule is added for the **e-mail address** of the contact person for the record (*ContactPersons* > *E-mail*):

- “An email address must contain one at sign (@).
 - There is at least one character (A–Z, a–z, 0–9, or ._%+-) before the @ character.
 - After the @ sign, there must be at least one character (A–Z, a–z, 0–9, . or -) followed by a dot (.) and 2–63 letters (A–Z or a–z).”
- › This processing rule ensures that the e-mail address is valid.



A circular inset image on the left side of the slide showing a close-up of ocean waves with white foam, set against a dark blue background.

Changes to benefits payment reports

Expiring income types and new processing rules

Changes to the descriptions of benefit income types



HE 17/2025

The right to deduct voluntary individual pension insurance premiums and long-term savings agreement payments will be removed as of 1 January 2027.

Due to the legislative amendment, it is necessary to itemise the tax-exempt and taxable share of compensations paid on the basis of an insurance, insofar as the insurance premiums have been paid for the period after the amendment.

- › The change only applies to income type descriptions that provide instructions on using “tax-exempt” data in the situations described above.
 - › The Taxability of benefit data is already mandatory for the income types in question.

The **description** of four benefit income types is supplemented with a mention of the possibility of entering the Taxability of benefit data: “Tax-exempt”.

- **1062** Pension (voluntary personal pension scheme taken out by a private person)
- **1271** Survivors’ pension (voluntary personal pension scheme taken out by a private individual)
- **1336** Disability pension (voluntary personal pension scheme taken out by a private person)
- **1378** Unemployment pension (voluntary personal pension scheme taken out by a private person)

Expiring income types

Unnecessary income types

Nine benefit income types will expire on 31 December 2026.

- **1109** – Partial old-age pension (voluntary earnings-related pension insurance)
- **1112** – Part-time pension (group pension insurance)
- **1113** – Unemployment pension (pension funds)
- **1342** – Part-time pension (voluntary earnings-related pension insurance)
- **1417** – Years-of-service pension (voluntary earnings-related pension insurance)
- **1418** – Years-of-service pension (direct supplementary pension scheme)
- **1419** – Partial early old-age pension (voluntary earnings-related pension insurance)
- **1421** – The yield from a pension contract with a lump-sum premium
- **1319** – Extraordinary survivors' pension (former postholders in the Finnish Defence Forces)

New processing rules

Data on non-resident taxpayers 1/2

A processing rule is added for the **Non-resident taxpayer** (*InternationalData > NonResident*) data:

- “If the income type 1267 Tax at source is specified in the report, the Non-resident taxpayer data must be “*true*”.”
-
- › Tax at source cannot be collected from income earners who are not non-resident taxpayers.
 - › The corresponding processing rule is also added for the earnings payment report.

New processing rules

Data on non-resident taxpayers 2/2

A new processing rule is added for the **country code of the country of residence** (*InternationalData > NonResidentCountryCode*):

- “The country code cannot be “FI” (Finland) if the Non-resident taxpayer data is specified as “true”.”
- › The country of residence of a non-resident taxpayer cannot be Finland.
 - › Persons whose residence and home are abroad, and who do not reside in Finland for more than six months consecutively, are deemed non-resident taxpayers
- › The corresponding processing rule is also added for the earnings payment report.

New processing rules

Additional repayment details (*RecoveryData*)

A new processing rule is added for the **Withholding from the repayment** (*Withhold*) data:

- “The value must be blank or 0 if the repayment date (*RecoveryDate*) is after the 30 April of the year following the original earning period’s (*OrigEarningPeriod*) payment date or other reporting date (*PaymentDate*).”
- › The corresponding processing rule will also be added for the earnings payment report.

[Tax Administration’s decision on the repayment due date of recovered income in the payer’s taxation](#) (vero.fi, link in Finnish).

New processing rules

Contact person's details

A new processing rule is added for the **e-mail address** of the contact person for the record (*ContactPersons* > *E-mail*):

- “An email address must contain one at sign (@).
 - There is at least one character (A–Z, a–z, 0–9, or ._%+-) before the @ character.
 - After the @ sign, there must be at least one character (A–Z, a–z, 0–9, . or -) followed by a dot (.) and 2–63 letters (A–Z or a–z).”
- › This processing rule ensures that the e-mail address is valid.



Changes to the Incomes Register's e- service and record subscriptions

Small-scale development in 2026

New search term: Additional information on income type

A new search parameter “**Additional information on income type**” is added to the report search function in the e-service for any report types and user roles that do not yet have it.

Consequently, this search parameter would be available in the future for both pay and benefit income types.

- › This change makes it possible to, for example, only search for reports containing data on unjust enrichments or recovery data.
- › The change will be implemented at the end of 2026.



Changes to the data user roles

The right to **download or order the credentials of data users in the organisation** is added to the master user role in the e-service.

The change is implemented with a new data type that the master user can order and retrieve from SA.

› The change will be implemented in 2027.

The following roles have been eliminated as unnecessary:

- Viewer of earnings payment and separate reports – Monitoring
- Viewer of earnings payment, separate and benefits payment reports – Monitoring

› The change does not affect stakeholders who have not used these roles.



Changes to record subscriptions

New transcripts to be retrieved via the interface

The following transcripts will be made **retrievable via the interface**:

- 618–619 Income type specific summary of payer’s earnings payment reports
- 634–635 Summary of payer’s absence data
- 636–637 Summary of payer’s absence data
- 610–611 Income type specific summary of payer’s earnings payment report

Subscriptions are placed using the e-service web form, in the upload service or via the technical interface.

The transcripts are **delivered** in xml format to the organisation’s SFTP folder.

The service provider may also order and retrieve transcripts if it has the authorisation “Ordering and retrieving records related to the payer’s earnings payment data”.

- › Facilitates the reconciliation of data as retrieval no longer requires logging in to the e-service.
- › The change will be implemented at the earliest at the end of 2026.



Changes to record subscriptions

Time range for receival

The **Time range for receival** is added as a query parameter for transcripts 634–636 (Summary of payer's absence data).

- › A similar query parameter is already in use for e.g. transcript 600 Summary of payer's earnings payment data.
- › The query parameter is optional.
- › The change will be implemented at the end of 2026.





**Controller's
responsibility will
increase in 2027**



Legislative amendments

The legislative amendments will enter into force on 4 January 2027 (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](#) (section 4).

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 (section 4).

The *data subject's* (i.e. the income earner's) request is recorded in the Incomes Register. Information on the request made by the data subject to restrict the processing of their personal data shall be distributed to the data users (section 24a). The claim for rectification of data shall be distributed to the payer. The information regarding the claim will be removed when the restriction of processing is no longer necessary (section 18).

The Incomes Register Unit assigns the claim for rectification to the payer. **If necessary, the Unit may rectify the data stored in the Incomes Information System (section 4)** at the income earner's request if the payer does not rectify the data.

Based on the **added** provisions (section 21a), the Incomes Register Unit may oblige the payer to fulfil its reporting obligation with a conditional fine. The conditional fine may also be imposed on a party employed by or acting on behalf of the payer, such as an accounting firm.



Changes for the income earner

As of 4 January 2027, data subjects i.e. income earners may use the Incomes Register's e-service to request that the processing of their data be restricted and/or to claim a rectification of their data when examining their own incomes payment reports. In addition to the e-service, they can also submit their requests using a paper form, for example. **The requests do not suspend or prevent the disclosure of data to data users.**

Income earners may dispute one or more details in the incomes payment report at a time. They may, for example, dispute their personal details and also any reported income data, employment data or data that is completely missing from the report and is subject to a statutory reporting obligation.

Income earners may also submit a notification of missing reports in a separate view. They shall always choose whether they are requesting a restriction to the processing of their data, a rectification of their data, or both.

The Incomes Register Unit saves the request data and initiates the processing of the matter and the distribution of data. The income earner can monitor the progress of the processing in the e-service. Any messages and documents related to the matter and potential requests for additional information sent by the Incomes Register Unit can be viewed in the **Messages and documents** view. The income earner can also reply to messages from the Unit in the same place, if a reply is expected. A notification of each message is sent to Suomi.fi Messages.



Changes for payers

As of 4 January 2027, data subjects i.e. income earners may request that the processing of their data be restricted and/or claim a rectification of their data.

The Incomes Register Unit saves the request data and initiates the processing of the matter and the distribution of data. The payer can also see data-specific dispute entries when examining incomes payment reports if a claim for the rectification of data has been submitted. If an income earner has requested a rectification of their data, the Unit will contact the payer. The Unit may send a claim for rectification to the payer stating the information disputed in the incomes payment report.

The claim for rectification also contains a claim for rectification reference generated for the payer for the purpose of rectifying the data. The payer must use the claim for rectification reference when making corrections related to the claim, so that they are taken into account immediately in the processing of the matter. The claim for rectification reference can be issued in the earnings payment report or the benefits payment report.

Any messages and documents related to the matter, such as requests for additional information, claims for rectification and related responses, can be viewed in the **Messages and documents** view of the e-service. The payer can also reply to messages from the Incomes Register Unit in the same place, if a reply is expected. A notification of each message is sent to Suomi.fi Messages.

The Incomes Register Unit recommends that organisations introduce the Suomi.fi Messages service to improve processing efficiency.

Changes for data users

As of 4 January 2027, data subjects i.e. income earners may request that the processing of their data be restricted and/or claim a rectification of their data.

The Incomes Register Unit saves the request data and initiates the processing of the matter and the distribution of data. If the income earner has requested that the processing of their data be restricted, the data subjects are informed of the request. Information on the dispute entries concerning the report is shared via the interfaces and in the e-service.

The changes have been discussed in more detail in the data users' question clinics at the beginning of the year. The material from the question clinics is published on the Incomes Register website [Accuracy](#).

The technical documentation related to the changes has been published on the Incomes Register website [Documentation](#).



Conditional fine

Section 21a, Conditional fine (finlex.fi)

If the party with the reporting obligation neglects the duty to report laid down in sections 6, 8 and 10–12 and the negligence is not minor, the Incomes Register Unit may oblige the party to fulfil its reporting obligation with a conditional fine. The conditional fine may, for specific reasons, be imposed also on a person employed by or acting on behalf of the party with the reporting obligation.

The decisions on imposing a conditional fine are made by the Incomes Register Unit.

Unless otherwise provided in this Act, the provisions of the Act on Conditional Fines (UHKasakkolaki 1113/1990) are applied to matters concerning conditional fines and to appealing decisions on imposing conditional fines and payment orders.

In connection with the rectification process initiated by an income earner, the Incomes Register Unit may oblige the payer to fulfil its reporting duty by imposing a conditional fine.

Moreover, a conditional fine may also be imposed due to a failure to comply with the reporting obligation which the Unit may have observed in other processes.



Stakeholder testing

21 May 2026

- The distribution of dispute indications related to earnings payment reports and benefits payment reports to data users begins. Testing can commence when the testing contact person has been informed of the execution of the data permission.
- An income earner's test ID that is suitable for using the services can be used to dispute the reported data and to request the processing of the data to be restricted and/or the data to be rectified.
- Payers may test the provision of claim for rectification references. This requires a claim for rectification issued by the Incomes Register Unit. Test cases can be requested using specific test forms.

Later in the summer

- Distribution of information on missing reports to data users begins.
- An income earner's test ID that is suitable for using the services can be used to submit a notification on missing reports and on data missing from the reports.



Courses in the autumn

The Incomes Register Unit will organise training courses for payers and income earners related to this topic.

The courses will begin in the autumn and continue until the end of the year. They will cover changes to the user interface, instructions and the process in more detail.





Quality and integrity

Note-level processing rules

Prioritised change requests

Some of the old change requests submitted by stakeholders have been referred for **note-level processing**, meaning that the report would be saved in the database and the data provider would receive a note in connection with feedback prompting them to check the report.

At the beginning of 2026, stakeholders were asked to assess which of the change requests included in the preliminary investigation of the quality and integrity of data stored in the Incomes Register were considered the most important to implement.

> Suggested changes in order of importance:

1. An income report made with an identified other than a personal identity code shall not be accepted if the individual has a Finnish personal identity code.
2. The Finnish personal identity code must match the reported name.
3. Performing cross-checks between exceptions to insurance and income types 413 & 414.
4. Performing cross-checks between income type 414 and exceptions to insurance.
5. Issuing a note for a previous report with the same content.
6. Performing cross-checks between the pension policy number and the policyholder.



Note-level processing rules

Work to be performed during 2026

The goals for 2026 include the following:

- specifying the definitions required to introduce note-level processing rules;
- ensuring compliance with business-related requirements;
- performing internal assessments of technical feasibility and costs; and
- establishing the customer perspective in collaboration with software companies.

› Possible technical implementation as small-scale development during 2027.





Next steps

Testing phase and updating customer instructions

Testing phase and updating customer instructions

Organisations are asked to test the annual changes and report any observations using the testing observation form. The annual changes will become available for testing in stages starting from the June and August publications.

The customer instructions are updated in cooperation with data users during the summer and autumn. The Incomes Register will provide more information on the matter in June.

- › Annual changes are usually released to production 45 days before the year ends.





Thank you!

You can send questions related to software development to **ohjelmistotalot(at)vero.fi** with the message subject: “*Incomes Register*”.

Use the [software developer contact details form](#) to submit and update the **contact person** details for your software.

You can find the Incomes Register’s technical **documentation** here:
<https://www.vero.fi/en/incomes-register/software-developers/documentation/>