

Incomes Register information session for commercial software vendors

26 May 2025

Contents

- Progress of the change request process
- Changes to data contents and processing rules entering into force in 2026
- Other changes
- Other current matters
 - Legislative amendments 2027
 - Preliminary information about pay transparency reporting

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.

Progress of the change request process

- Technical documentation on the annual changes will be published at the beginning of June.
- 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.

A scenic photograph of a river flowing through a forest. In the foreground, a large, light-colored fallen log lies on the left, partially submerged. Several large, smooth, grey rocks are scattered in the river. The water is a deep blue-grey color, reflecting the surrounding greenery. The background is filled with dense, lush green trees and foliage. The overall atmosphere is serene and natural.

Changes to report data content in 2026

Changes to report data content

- The new data content and processing rules will be applied to reports with a payment date or other reporting date of 1 January 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 the data content of the earnings payment report

Codesets – Wages

- Two new entries will be added to the codeset **Type of additional income earner data** (IncomeEarnerType):
 - **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**.
 - **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 ship** are paid by a **foreign employer**.

Changes to processing rules for earnings payment reports 1/12

- 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 **Termination of employment** (EmploymentEndings) 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.”.

Changes to processing rules for earnings payment reports 2/12

- The processing rule for the **Reason codes for termination of employment** (Type) data item in the **Reason for 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 codes” 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 3/12

- A new processing rule was added to the **Reason for the termination of employment** (EmploymentEnding) data in the **Termination of employment** (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 in the **Grounds for registration** (EmploymentReg) data of the **Employment registration** (EmploymentRegs) data group was replaced:
 - **The old rule:** An income earner can have several grounds for registration, but only one value according to a specific data item Type of registration grounds.
 - **The new rule:** 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 4/12

- 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 Identification Number.
 - **The new rule:** If the "Type of identifier" is other than "Business ID" or "Finnish personal identity code", the identifier must not be a Finnish Personal Identification Number 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** (AcclnsProvid), **Representative identifiers** (RepresentativeIds), **Employer identifier** (FinServiceRecipientIds) and **Principal identifiers** (ServiceRecipientIds).

Changes to processing rules for earnings payment reports 5/12

- A new processing rule has been added to the **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 identifier** (FinServiceRecipientIds) and **Principal identifiers** (ServiceRecipientIds).



Changes to processing rules for earnings payment reports 6/12

- A new processing rule has been added to the **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 identifier** (FinServiceRecipientIds) and **Principal identifiers** (ServiceRecipientIds).

Changes to processing rules for earnings payment reports 7/12

- A new processing rule has been added to the **Identifier** (CountryCode) 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 the 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 identifier** (FinServiceRecipientIds) and **Principal identifiers** (ServiceRecipientIds).

Changes to processing rules for earnings payment reports 8/12

- The processing rule in the **Paid absence** (PaidAbsence) data group data item **Pay for period of paid absence**(Amount) was replaced:
 - **The old rule:** The value must be a non-negative number.
 - **The new rule:** 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 9/12

- 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 10/12

- A new processing rule was added to the data groups **Payer identifiers** (PayerIds), **Income earner identifiers** (IncomeEarnerIds), **Representative identifiers** (RepresentativIds), **Employer identifiers** (FinServiceRecipientIds) and **Principal identifiers** (ServiceRecipientIds):
 - 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 Personal Identification Number (Finnish)), only one per type of identifier is allowed.
- A processing rule was removed from the **Income earner identifiers** (IncomeEarnerIds) data group:
 - 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 11/12

- In the data group **Additional income earner details** (IncomeEarnerTypes), a new processing rule has been added to the **Type of additional income earner data** (IncomeEarnerType) data item:
 - The same report may contain only one of the following “Type of additional income earner information” 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 details** (IncomeEarnerTypes), a new processing rule has been added to the **Type of additional income earner data** (IncomeEarnerType) data item:
 - 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 information” values must be provided:
 - Leased employee living abroad
 - Leased employee living abroad, working on board a Finnish aircraft
 - Leased employee living working, on board a Finnish ship.

Changes to processing rules for earnings payment reports 12/12

- The processing rule of the **Work periods in Finland** (WorkPeriodsInFinland), data groups was made to include the 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 the value of Type of additional income earner data (incomeEarnerType) is "Leased employee living abroad", "**Leased employee living abroad, working on board a Finnish aircraft**" or "**Leased employee living abroad, working on board a Finnish ship**", the value of Non-resident taxpayer (NonResident) is "true", and the value of 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 the processing rules for separate reports

1/3

- 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):
 - **The old rule:** If the "Type of identifier" is "Other identifier", the identifier must not be a Finnish Business ID or Finnish Personal Identification Number.
 - **The new rule:** If the "Type of identifier" is other than "Business ID" or "Finnish Personal Identification Number", the identifier must not be a Finnish Personal Identification Number or Business ID

Changes to the processing rules for separate reports

2/3

- A new processing rule has been added to the **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) and **Occupational accident insurance company identifier** (AcclnsProvid).
- 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 per type of identifier is allowed.

Changes to the processing rules for separate reports

3/3

- A new processing rule has been added to the **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) and **Occupational accident insurance company identifier** (AcclnsProvId).
- A new processing rule has been added to the **Identifier** (CountryCode) 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) and **Occupational accident insurance company identifier** (AcclnsProvId).



Changes to the data content of the benefits payment report

Codesets - Benefits - Income types

- Added a new income type **1445 General support (unemployed)**
 - The description of this income type and its impacts on other unemployment benefits will be specified later in 2025.
 - Reporting with the income type will begin on 1 February 2026, which deviates from the general rule.

Changes to the processing rules for benefits payment reports 1/4

- A new processing rule has been added to the **Identifier** (Code) data item 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 Identification Number 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 **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) and **Substitute recipient identifiers** (IncomeBeneficiaryIds).

Changes to the processing rules for benefits payment reports 2/4

- 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 Personal Identification Number (Finnish)), only one per 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 3/4

- A new processing rule has been added to the **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) 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 Identification Number, the codes must belong to the same customer.

Changes to the processing rules for benefits payment reports 4/4

- A new processing rule has been added to the **Identifier** (CountryCode) 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 the 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 scenic photograph of a river flowing through a forest. The water is a deep blue-grey color, with white rapids visible in the distance. Large, smooth, light-colored rocks are scattered throughout the river. A large, fallen log lies in the foreground on the left side. The background is filled with dense green trees and foliage. The text "Other changes" is overlaid in the center of the image.

Other changes

Changes to the processing rules for cancellation records

- 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 the space character.

Changes to records 312/313

- Record 312 Summary of payer's earnings payment data 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 divided 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 data distribution

Data uses

- 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 excluding 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.

Changes to the e-service

- 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.
- 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)
 - The change was implemented in March and also affects previously issued reports.

Changes to the calculation rules for extracts from the Incomes Register

- New calculation rules have been 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 has aimed 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.

Changes to the ordering of payer's transcripts

- The following transcripts can now also be ordered via the technical interface: 618, 620, 621, 630, 632, 634 and 636.
- Service providers can order reports 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 retrieved from the e-service. The changes apply only to ordering transcripts. [The changes were implemented in May.](#)

A scenic view of a river flowing through a forest. In the foreground, a large, light-colored fallen log lies on the left, partially submerged in the water. Several large, smooth, grey rocks are scattered throughout the river. The water is a deep blue-grey color, with some white rapids visible in the distance. The background is filled with dense green trees and foliage. The text "Other current matters" is overlaid in the center of the image in a white, sans-serif font.

Other current matters

Preliminary investigation of data quality and integrity

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.
- Carrying 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.

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.
 - Reporting will be developed as a whole.
 - We will continue to update the technical processing rules.
 - We will develop the e-service.
- The Incomes Register Unit will communicate about the development measures in connection with the next round of annual changes and, if necessary, separately for each development measure before the end of 2025.

Development of public technical documentation 1/3

- Continuation of the measures completed in the period 2022–2023.
- The following changes will be gradually made to technical documentation in connection with the publication of the 2026 public technical documentation:
 - Combining and clarifying income type documents:
 - The codeset and description documents for pay and benefits will be combined into a single document (Excel file) PDF versions will be abandoned in this context.
 - After combining the documents, the documents on pay and benefits will contain a description of income type and income type control data in the same context.

Development of public technical documentation 2/3

- Three separate documents will be 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.
- The general guideline will describe the technical interface operations from the perspective of data submission and distribution.
 - The terms have been harmonised, and a glossary has been added to the guideline.

Development of public technical documentation 3/3

- A new general guideline will be 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.
 - The transcripts and records are organised by user group.
 - The terms used and the description of the data have been harmonised.

Results of the mid-term budget review

- The tax-free bicycle benefit will be removed.
 - The Incomes Register Unit will monitor the situation and provide instructions on the matter once there is more detailed information about the schedule and impact of the entry.
- The Government is launching efforts to create the best employment incentive schemes in Europe. A report will be used to examine the current state of the tax assessment of the employee stock option and other stock-based incentive schemes and assess the need for change.
 - The entry may have an impact on the declaration of some types of income. The Incomes Register Unit will monitor the situation and provide instructions on the matter once there is more detailed information about the schedule and impact.

A scenic river with large rocks and a moose head in the foreground. The river flows through a lush, green forest. In the foreground, a large, light-colored moose head with antlers is positioned on the left, partially submerged in the water. Several large, smooth, grey rocks are scattered throughout the river. The water is a deep blue-grey color, and the background is filled with dense green foliage and trees. The text "Legislative amendments 2027" is overlaid in the center of the image.

Legislative amendments 2027

The controller's responsibility will increase 1/2

HE 216/2024

- An [Act](#) has been approved by Parliament and will enter into force at the beginning of 2027.
- Under section 4 of the [current Act](#) (Act on the Incomes Information System), the payer is responsible for the accuracy of the data they submit and for rectifying the data without undue delay.
- The Act will be amended to better meet the demands of the General Data Protection Regulation regarding the accuracy of the payers' data, as well as the responsibilities concerning the controller's duties at the Incomes Register Unit and the rights of the data subject.
- 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 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.

The controller's responsibility will increase 2/2

HE 216/2024

- The fact that the Incomes Register Unit is responsible for ensuring that the processing of personal data in the Incomes Information System complies with the law in all respects **does not remove the responsibility of the payers as controllers of their registers for ensuring that the data disclosed to the Incomes Register is accurate.**
 - The payer will continue to be responsible for correcting any errors in the disclosed data without delay.
- In practice, the Incomes Register Unit may, if necessary, correct data stored in the Incomes Information System. The amendments also have a significant impact on the distribution of the Incomes Register data, as the data reported by the payer and the data corrected by the Incomes Register Unit must be separated from each other.

Imposing a conditional fine 1/2

HE 216/2024

- Due to the expansion of the Incomes Register Unit's responsibilities related to the keeping of a register, provisions on the Incomes Register Unit's ability to impose a conditional fine to fulfil its statutory reporting obligation will be added to the Act.
- Decisions on imposing a conditional fine are made by the Incomes Register Unit and enforced by the Legal Register Centre.
- A conditional fine is an administrative sanction that the Incomes Register Unit would impose to enhance compliance with the main obligation, i.e. the reporting obligation laid down in the law. **As a result, imposing a conditional fine will not affect the Tax Administration's ability to impose a late-filing penalty or negligence penalty on the basis of negligence in reporting the same information.**

Imposing a conditional fine 2/2

HE 216/2024

- A conditional fine may be imposed if **negligence is repeated** or can otherwise **not be considered minor**.
 - Whether negligence is minor is assessed based on the extent to which the correct data have not been reported to the Incomes Register, the significance of the inadequacies to the data users of the Incomes Register, whether the failure to report data has been recurring for a particular data submitter and whether the negligence involves intentionality. Occasional inadequacies in the data of individual income earners should generally be considered to be of minor importance if the correct data has been provided within a reasonable time after the inadequacy has been detected.
- A conditional fine may be imposed on a person **employed by a party with the reporting obligation** or **acting on behalf of a party with the reporting obligation**.
 - A person acting on behalf of a party with the reporting obligation may be, for example, an accounting firm or other service provider contractually outsourced to handle the company's payroll, payments, and reporting.
 - However, imposing a conditional fine to an external service provider would require that the service provider has access to the information required for the reporting and has an actual possibility, as well as obligation resulting from the client relationship, to submit a report in accordance with the data content of an Incomes Register report on behalf of the party with the reporting obligation.



Disclosure of data if the data subject demands restriction of processing

HE 216/2024

- The provisions on the disclosure of data from the Incomes Register if the data subject demands restriction of processing will also be further specified.
 - However, the data reported by the payer may be disclosed for the purposes laid down in sections 13 and 13a of the Act on the Incomes Information System, notwithstanding that the data subject invokes their right to restrict the processing of personal data, denying the accuracy of the personal data.
 - If the data subject disputes the accuracy of their own data in the Incomes Register, this information is recorded in the Incomes Register. In connection with the disclosure of data, the Incomes Register Unit also discloses information to data users that the data subject has disputed the accuracy of their data.
 - Information on the restriction of processing will be removed when the restriction of processing is no longer necessary.

A scenic photograph of a river flowing through a forest. The water is a deep blue-grey color, reflecting the surrounding greenery. Large, smooth, light-colored rocks are scattered throughout the riverbed. A prominent fallen log lies in the foreground on the left side, partially submerged. The background is filled with dense, lush green trees and foliage, creating a sense of a secluded natural environment. The lighting is bright, suggesting a sunny day.

Preliminary information about pay transparency reporting

Preliminary information: Pay transparency reporting

*Draft,
may be subject to
changes*

- The employer will be obliged to report information on gender pay gaps.
- 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 1/2

*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 -> **to be reported with the employer's separate report.**
 - For the last-mentioned amendment, the information will be provided separately each year by the end of April for the previous calendar year.
 - The first reports will be submitted for the period 1 June–31 December 2026 and their deadline will be 7 July 2027. After this date, they will be submitted annually by 30 April for the previous year (information referred to in section 6, subsection 3, paragraph 8).
 - An employer with at least 250 employees must provide the data annually, and an employer with 100–249 employees must provide the data every three years.
 - An employer with fewer than 100 employees may voluntarily report the data.

Already obtained
from the data
reported to the
Incomes Register.

Obligation of the employer to report pay gaps

2/2

*Draft,
may be subject to
changes*

- How will reporting change?
 - 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**:
 - monetary wages with the 200 series income types,
 - the employee's regular agreed working hours per week,
 - type of employment (full-time/part-time), and
 - part-time % data.
 - In other respects, the data referred to in this section can already be compiled from the data submitted to the Incomes Register on the basis of the data already being mandatory.
 - As the data is also compiled 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 (except for the data provided in the employer's separate reports per employee group, which is submitted in the cycle presented above).
- 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 Government proposal will only be submitted to Parliament in the autumn, in week 39/2025.

Instructions and documentation

- All detailed instructions of the Incomes Register:
 - [Detailed instructions:](#)
 - The instructions describe what information to report in different situations. The instructions contain content-related constraints and prohibitions specific to different situations that are not in the schema.
- Technical documentation of the Incomes Register:
 - [Documentation](#)
 - The documentation describes the technical part of reporting and distribution.
- Good to remember: The report schemas describe the technically feasible data content, which, **together** with the instructions, form the whole of correct reporting.

Thank you!

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