



TAX TREATMENT OF ARTISTS' AND FREELANCERS' INCOME

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Who are freelancers?

- Freelancers work on many different jobs on a temporary
- The freelancer's operation may look like a business operation. However, the legal, formal markers of business activity are not there.
- Many freelancers buy their tools, materials and supplies themselves, and pay for their work-related travel themselves, not expecting reimbursement by the customer/payor.



See the “Taxation of freelancers” guidance – Freelancer verotuksessa (in Finnish and in Swedish)

Nature of activities

Income-generating activities

- The goal to produce income is clear. However, no formal markers of a business activity
- The worker must report income and expenses on their tax return

Business

- The formal markers indicate that the activity is a business
- The person must report income and expenses on their tax return

Hobby activities

- No goal that would relate to the production of income
- The activity produces continuous losses
- If the hobby were to generate any income, the person receiving it must report the income and related expenses on their tax return for the year when they received the income.

Nature of activities, continued...

- Nature of activities has an impact on how expenses can be deducted
 - When income-generating/business operation is the nature of activity, you can fully deduct the expenses that are connected to it => the result may be a loss for the year
 - When “hobby” is the nature of activity, maximum expense deduction is limited: it cannot be higher than the income.

See “Taxation of individuals who receive business income, income from other income-generating activity, and hobby activity” – Yritystoiminta, tulonhankkimistoiminta ja harrastustoiminta henkilöverotuksessa

Income

- Wages (earned income) – an employment contract
- Trade income – some other form of compensation, not wages (earned income) – an agreement made for a single assignment or “job”
- Royalties, compensation for use – paid for the use of copyright and industrial rights, for user rights, or for the selling of user rights (taxed as earned income and sometimes as capital income)
 - In most cases, royalty income is taxed as earned income. However, if a copyright has been transferred as an inheritance or through a last will and testament, or has been bought, any received royalties are capital income, not earned income.
- Income from sales (earned income)

Income

Reimbursements (kilometre allowance, per diem, for the cost of own tools)

- Employer-paid reimbursement for travel expenses is tax-free

=> when paid to an employee with an employment contract, no higher than what is listed in the Official Decision on travel expenses

=> when paid to people who do not have an employment contract, any reimbursements are taxable income.

- Other, non-travel-related reimbursements are taxable income
 - both in an employer-employee relationship and outside of it

Academic grants – this is a separate presentation

- Grant income for studies, research, or artistic endeavours is tax-free. If the payor is a public entity, no higher limit.
- If the payor is other than public, grant income may be taxable: the total of public and private grant must not go over a certain annual limit.

Expenses – Introduction

- Expenses arising from the production and maintaining of income are tax-deductible.
 - You must be able to explain (when prompted by the Tax Administration) how the expense you paid is connected with production of income
 - Taxpayer's activity (what is done and how it is done)
 - When you claim expenses, you must link them to income (your wages, your trade income, grant income...) as appropriate
- No deduction for expenses is given when:
 - You paid the expenses with grant money designed to cover them
 - You have simply paid your living expenses (such as accommodation, food, healthcare).
 - An exception: deductions for increased in living expenses due to work
 - You paid the expenses but the income you received was tax-free.
 - The employer has paid you tax-free reimbursement for the expenses.
If the money you receive from customers is taxable income, your actual expenses are deductible.
- Sometimes only a partial deduction is made – a computer in part-time business use, etc.

Deductible expenses

Workspace

1) Specific workspace: actual expenses are deductible

- e.g. rental expense, electricity, heating
- if you own a building and use it only for business: deductions include depreciation (4% or 7%), electricity, heating, real estate tax, annual repair expenses
 - Depreciation: the expense based on wear, making a building, machine, etc. worth less in your income-generating activity => tax deduction
 - Houses, office buildings, etc: depreciation is 4% of the remaining value
 - Retail stores or warehouse buildings, workshops, etc: depreciation is 7% of the value



Example

Sanna has constructed a new building next to her house. She uses it as her studio. Building costs were €10,000. Expenses for electricity and heating = €500 a year. The part of real estate tax that relates to the studio building = €100. What she can deduct is $7\%/€10,000 + €500 + €100 = \text{€1,300}$

Deductible expenses

■ Workspace, continued...

2) Doing work at your house

(a) Actual expenses when a room is in business use only

- All the expenses for the entire house must be allocated: by sq.metres, and if necessary, by time
- The exclusively-business part is fully deductible
- Must make a list of paid expenses (rental, heating, electricity, cleaning) for your records

Example

Antti has no other income except his freelancing income. None of his customers or payors have offered him a workspace. Antti lives in a 60-square-metre apartment. It contains a kitchen and three rooms. One of them is in business use (=20 sq.m.) for the entire year.

The apartment's maintenance charge is €170 per month. The equipment Antti uses for work consumes electricity for €20 every month (lights, etc.). Cleaning and supplies cost €10 per month.

Antti can deduct workspace expenses $(20/60 \times €170 \times 12) + (€20 \times 12) + (€10 \times 12) = \text{€1,039.99}$



Deductible expenses

- Workspace, continued...

2) Doing work at your house

(b) **Home-office deduction (standard)** The Tax Administration guideline (2018) has set out standard amounts for taxpayers whose actual expenses are unknown, who don't have a separate room, or don't have a room exclusively for business use

Studio, office or workspace expenses at the taxpayer's home	Deductible amount
No space is provided by employer, customer, payor. You use a room at your house for purposes relating to your main occupation (you are a freelance newspaper editor, etc.)	€880
The employer has provided a space for you at the office. However, you work from home more than 50% of all workdays during the year.	€880
The employer has provided a space for you at the office. However, you work from home <u>less</u> than 50% of the days.	€440
You work at your house part-time, to generate income relating to your main occupation or to your second job (e.g. you are a teacher or you manage your housing association's affairs part-time)	€440
You work at your house to generate side income that you receive from time to time	€220
The two spouses use a space on a part-time basis, for purposes relating to their main occupations or second jobs	€660, the two spouses together

Deductible expenses

Materials and supplies expenses

Other expenses

- Telephone and IT expenses
 - The increased, more costly phone and IT expenses due to your work activity
- Professional literature, membership fees
 - Purchase prices of books and trade publications having to do with your line of business
 - If you buy magazines and books that are for general knowledge, you cannot get a deduction
 - Trade-union fees and membership dues in unemployment funds are deductible – shown on your pre-completed tax return
 - Other membership fees to various associations are deductible if they are connected with a trade publication that members receive or with other profession-related information that members can receive

Deductible expenses

Other expenses, continued

- Expenses for clothes
 - Normally: clothes are usual living expenses -> not deductible
 - However, deductible expenses are:
 - Protective clothing
 - Show attire or other wardrobe of limited use (such as a costume for a special performance)
- Training expenses
 - Trips, training courses
 - You must present evidence of how the paid expense is related to your work
 - Part of it may be deductible while the remaining part cannot be deducted (because it is your living expenses)



Deductible expenses

Spending on various travel – another presentation discusses this

- Trips between the home and a primary place of work (i.e. commuting) >< business trips

Tools – such as machinery and equipment

- Purchase price max. €1,000 or useful life no more than 3 years: you can deduct the entire purchase price the year when you pay it
- If life is longer, you can deduct the purchase price as a series of depreciation expenses in the course of several years, max. 25% per year – you must claim this deduction
 - Example: you need a musical instrument for work purposes, price: €5,000 and useful life more than 3 years. The maximum depreciation (=your deduction) is $25\% / €5,000 = €1,250$ the first year. Next year, the deduction will be $25\% / €3,750 (€5,000 - €1,250) = €937.50$

Mandatory pension insurance

- Insurance companies send information to the Tax Administration; you do not have to inform us. If paid pension expenses do not show on your pre-completed return, you must claim them.

Keeping records

- If you pursue an income-generating activity and you are taxed under the Income Tax Act, you must keep financial records
 - Enter all transactions in a record, save the documents (specify income and expenses relating to the production of income, specify the VAT amounts and bases of VAT, and record any received public subsidies separately)
 - Do not enclose the documentation with your tax return: do not send them to the tax office unless they ask you
 - Your documentation can be in e-format – but you must be able to print them out on paper
 - Keep the chronological order.
 - Documents -> keeping records -> tax return
 - The records and documents you keep must be saved for 6 years after the end of the tax year
 - For 2018, save your records & documents until 31 Dec 2024
- If you pursue a business activity and you are taxed under the Business Tax Act, you must have an accounting system

Prepayments

- An employment contract exists => the payor must withhold money on all wages paid out
 - The tax card contains one single income ceiling
 - It is enough to just show the tax card to your payor, or to show a photocopy. The worker must keep an eye on the estimated income. If the estimate is wrong, the card must be revised (MyTax)
- A contract for a free-lance assignment => you are an independent contractor and you receive trade income, the payor must withhold money unless you are prepayment-registered
 - If you are prepayment-registered, and your payor does not withhold, you are the one who must ask the tax office for a calculation of prepayments (MyTax)
- Royalties, compensation for use
 - Either withholding or self-paid prepayments – the same as “trade income”

The tax return

- Deadline is in spring, on the due date to send back the pre-completed return (date shown on its first page).
- Recommended: e-filing with tax.fi/MyTax
 - on paper: Form 10 (grant income) and Form 11 (income-generating activity)
 - Note: If you enter corrections to wage income and/or submit information on related expenses, file Form 50A. Form 50A is also for expenses relating to royalty income, unless the royalty is connected to a business operation.
- Do not report your income and expenses more than once. Do not fill in the forms to repeat the amounts that are already shown on your pre-completed return.

How to report income and expenses – an example

- Sanna is a photographer. She gives lessons in photography, and the local college has paid her wages. The wage income – €10,000 – shows on the pre-completed tax return. She has additionally made €5,000 from her freelance photographer work at various festivities. She had some posters made of her photos. She sold them at a trade fair. Sanna's revenue from these sales equals €3,000.
- Sanna has bought materials and supplies for €900 for the classes she holds at the local college.
- She bought a new camera for €2,500. She has additionally spent €700 on various photography equipment.
- She had to pay €500 for the production of the posters.
- Sanna's home is a one-family house. She has a workspace in one of the rooms. She is unable to produce financial records of the exact actual cost of this workspace.
=> we will use the standard deduction of €880

Filing tax returns

- Wage income shows on the pre-completed tax return => no reporting is necessary
- Sanna's income from private photoshoots and the sales of posters is for her income-generating activity => must report it on her tax return
- The expenses must be properly allocated as relating to various income categories
 - Out of her expenses, the materials & supplies €900 for the local college are fully related to her wages
 - The €500 she paid for poster production is related to her income-generating activity only
 - Other expenses (camera, equipment, workspace) are related to both wage income and the income-generating – divide in proportion with income (unless claimed otherwise)
 - wage income €10,000, income-gen. act- €8,000 => the wage-related part is 56% and the income-generation part: 44%

Filing tax returns – expenses related to your wages

Pre-completed tax return 2018



Most common credits and deductions

Travel expenses	Yes	<input checked="" type="checkbox"/> No
Have you had commuting expenses? You can deduct them calculated by the cheapest means of transport available, if the amount exceeds the threshold.		
Tax credit for household expenses	Yes	<input checked="" type="checkbox"/> No
Have you had household, renovation or care work done? You can get tax credit for household expenses if you have bought the work from a prepayment-registered company or hired an employee.		
Membership fees for labour market organisations	Yes	<input checked="" type="checkbox"/> No
Do you belong to a trade union or an unemployment fund that works under an employee organisation or employer organisation? The membership fees you have paid will be deducted from your earned income before taxes.		
Expenses for the production of income	<input checked="" type="checkbox"/> Yes	No
Have you had expenses relating to the production of income? These are expenses for training, workspaces, work tools and materials, as well as increased living expenses.		

Summary

Earned income	
Pay and fringe benefits	
Amount of income	15 200,00 €
Withholdings	304,00 €
Deductions from earned income ?	
Mandatory pension and unemployment insurance contributions	
Deductible amount	1 216,00 €
Deductions from capital income ?	
Interest on loan	
Amount of interest	1 560,00 €
? How to file online	

Filing tax returns – expenses related to your wages

Expenses for the production of income ☒ Yes ☐ No

Have you had expenses relating to the production of income? These are expenses for training workspaces, work tools and materials.

Details on expenses for the production of wage income

Expenses for the production of wage income

Training expenses	0,00 €
Work tools (material costs and expenses for use of own tools)	0,00 €
Increased living expenses due to business trips	0,00 €
Other expenses	0,00 €

[How to report expenses](#)

Workspace deduction

Have you used your own workspace for acquiring wage income? ☐ Yes ☒ No

Total expenses for the production of income 0,00 €

Total expenses for the production of income 0,00 €

Tools

- materials & supplies €900
 - 56% out of the camera's depreciation and the photo equipment
 - Depreciation expense: $0.25 \times \text{€}2,500 = \text{€}625$
 - Photo equipment €700
 - $0.56 \times (\text{€}625 + \text{€}700) = \text{€}742$
- => totals €1,642

The “Expenses for the production of wage income” field contains no calculation for depreciation

Filing tax returns – expenses related to your wages

- Workspace deduction (standard rule): select from the three first items
- Actual expenses: the line that comes last (other)
 - Select this also when you claim the deduction for exp. for the prod. of income to be divided over wage income and income-generating activities
 - 56% out of the workspace expense
 - $€0.56 \times €880 = €492.80$

Details on expenses for the production of wage income ×

Workspace deduction

Have you used your own workspace for acquiring wage income?

✓ Yes
No

☐ **No workspace organised by the employer**

The workspace has been used for acquiring primary earned income (for example freelance journalists).

☐ **Workspace for acquiring income part-time**

The workspace has been used part-time for acquiring primary earned income, or permanent or considerable secondary income (for example teachers).

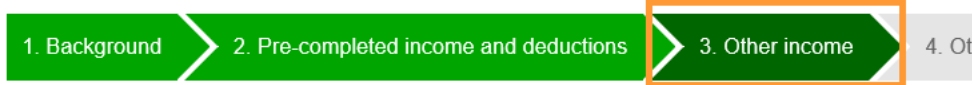
☐ **Workspace for acquiring occasional secondary income**

The workspace has been used for acquiring occasional secondary income.

☐ **Other situation**

Claim for workspace deduction based on actual costs, for example.

Tax return filing – your activities to produce income



– The reportable income is **€8,000**
(private photography work + poster sales)

– Expenses that can be reported only consist of the spending related to the production of income + the part of the shared costs (44% in this example) connected to production of income

– Materials and supplies

– $€500 + 0.44 \times €700 = \mathbf{€808}$

– Deduction for workspace expenses

– $€0.44 \times €880 = \mathbf{€387.20}$

Income-generating activities

☒ Yes
 ☐ No

Have you had income-generating activities? File the earned income from income-generating activities that is missing in the tax return. Also report the expenses relating to the income.

Income from income-generating activities in 2018

Type of income-generating activities

Income

0,00 €

How to report these details

Expenses for income-generating activities in 2018

Materials and supplies

Work tools (expenses for use of own tools)

Amount of workspace deduction

Other expenses

0,00 €

0,00 €

0,00 €

0,00 €

How to report these details

Tax return filing - a purchase price to be depreciated

Depreciation

No details have been filed.

[+ Add new depreciation](#)

You must prepare a separate calculation to show the depreciation expense for every machine you buy

When you specify it here, your depreciation is automatically transferred to deductible expenses. You do not have to enter it in the table on the previous slide.

No undepreciated remaining amount is automatically transferred to your next year's tax return

Depreciation details

Depreciation of work tools

Machinery or equipment	<input type="text"/>	
Acquisition year	<input type="text" value="Required"/>	
Undepreciated acquisition cost at the start of the tax year	<input type="text" value="Required"/>	€
Maximum depreciation (25%)	<input type="text" value="0,00"/>	€
Depreciation	<input type="text" value="0,00"/>	€
Undepreciated acquisition cost at the end of the tax year	<input type="text" value="0,00"/>	€

? Reporting depreciation

OK Cancel

Paper forms

- Form 50A – instructions

- Wage income
- Miscellaneous earned income
- Expenses relating to wages and misc. earned income

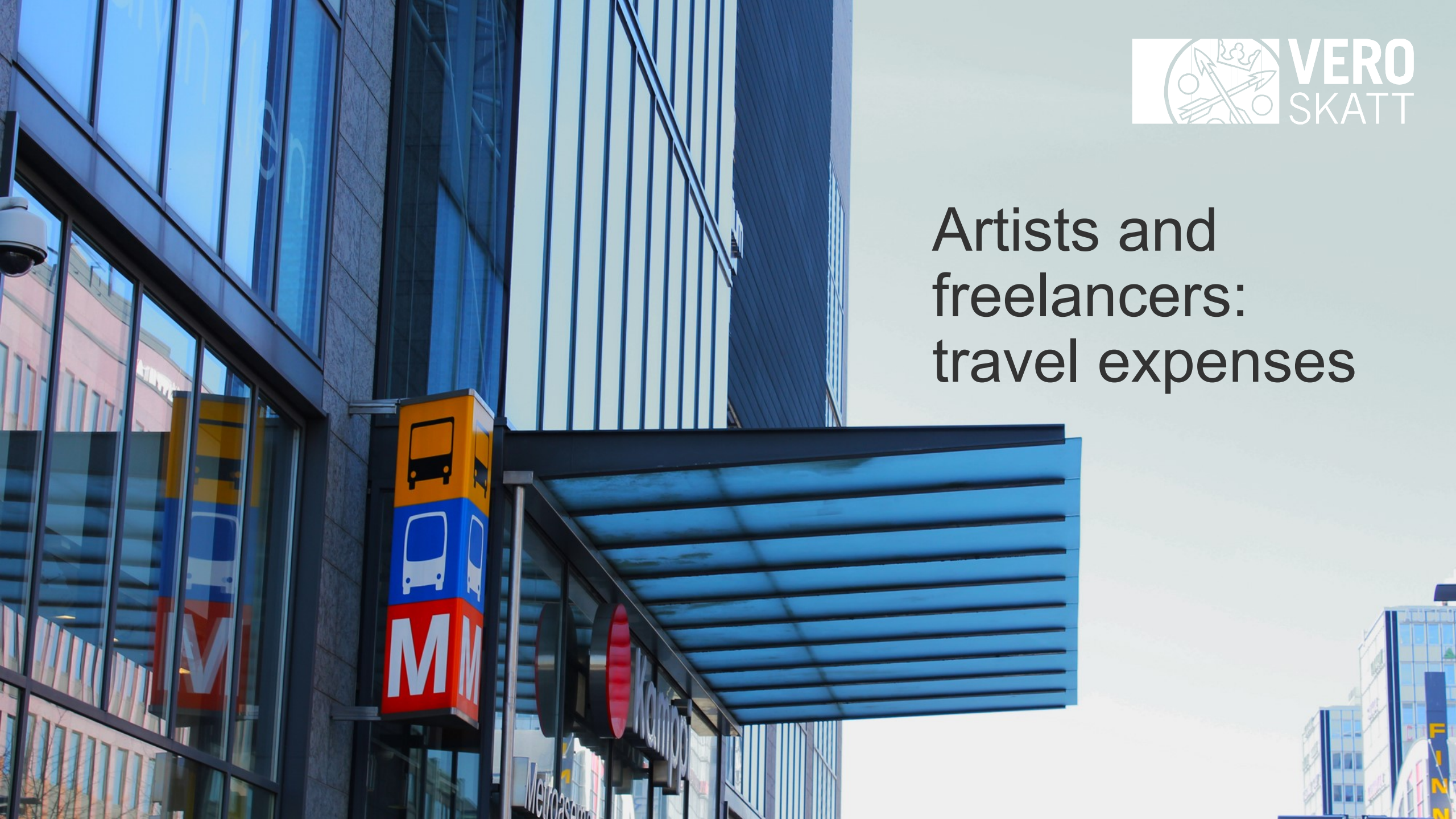
- Form 11 – instructions

- Income from income-generating activities, expenses relating to those activities
 - You should only enter the part of income not yet shown on your pre-completed tax return
 - Enter all expenses including the expenses that relate to the income shown on your pre-completed return

Further information (guidance articles in Finnish and Swedish):

- [tax.fi](#)
 - Taxation of freelancers – Freelancer verotuksessa
 - Taxation of individuals who receive business income, income from other income-generating activity, and hobby activity – Yritystoiminta, tulonhankkimistoiminta ja harrastustoiminta henkilöverotuksessa
 - Expenses for the production of earned income – Tulonhankkimiskulut ansiotuloista
 - Taxes on income from immaterial rights (facts about the tax treatment of copyright) – Aineettomista oikeuksista saatavien tulojen verotus (tietoa tekijänoikeuksien verotuksesta)
- Taxation of individual taxpayers, telephone service number 029 497 002

Artists and freelancers: travel expenses



Scope and objective

■ Scope of the presentation:

- ✓ Some basic situations
- ✓ Daily travel between home and work, and business trips
- ✓ The presentation does not cover artists and freelancers who have their own businesses

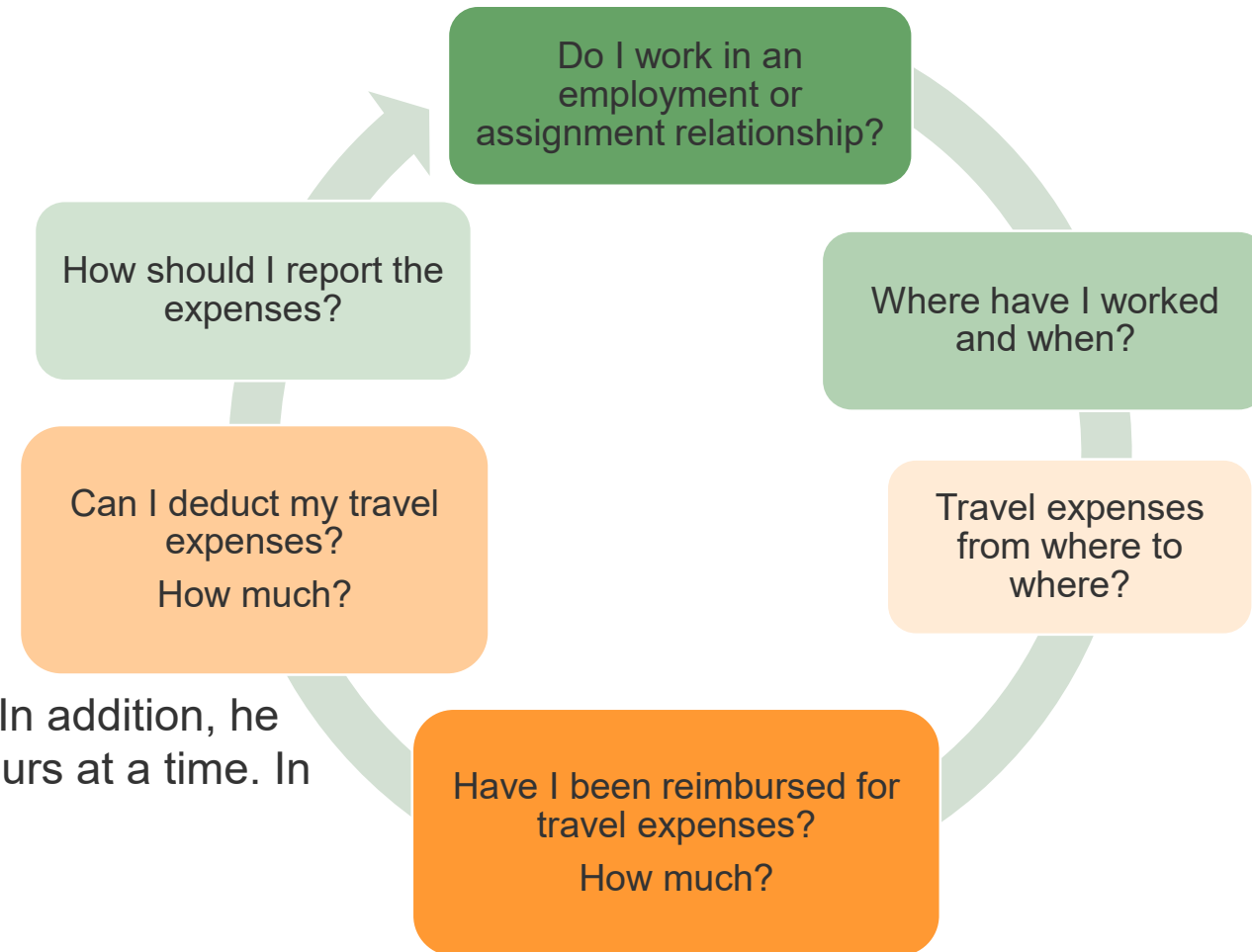
■ Objective of the presentation

- ✓ You will get familiar with the concepts and the tax treatment of different types of travel
- ✓ You will learn what payments you can receive exempt from tax, and what expenses you can deduct
- ✓ You will learn how much deduction you can request
- ✓ You will learn how to report your travel expenses correctly



Things to consider

- Typically, you receive income from various payers
- Case-specific assessment
- Each trip must be considered and accounted for separately



Example: An actor has a regular job in the city theatre. In addition, he does occasional acting gigs in different events, a few hours at a time. In the summer, he works in a summer theatre.

- Travel expenses from home to the city theatre
- Travel expenses relating to the gigs
- Travel expenses relating to the job at the summer theatre

Permanent place of work

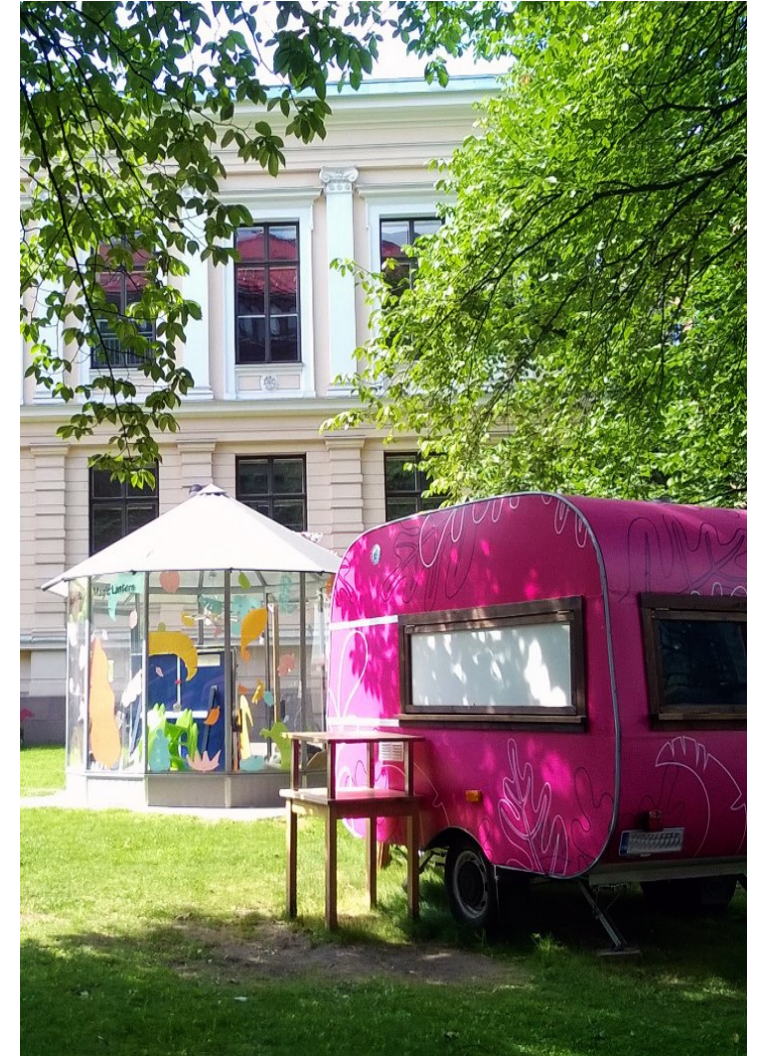
A place where you work permanently

Example 1: An actor employed by the city theatre works in the city theatre during the winter and in a summer theatre during the summer. His permanent place of work is both theatres.

Example 2: A visual artist is painting in her studio. The studio is her permanent place of work.

Example 3: A freelance reporter is writing an article at home. The home is his permanent place of work.

Example 4: A freelance musician plays in a TV show orchestra every week. The TV studio is her permanent place of work.



Travel between home and permanent place of work

- The employee/assignee cannot be reimbursed for travel expenses exempt from tax
- Deduction according to the least expensive means of transportation
- Personal liability €750
- Maximum amount €7,000/year



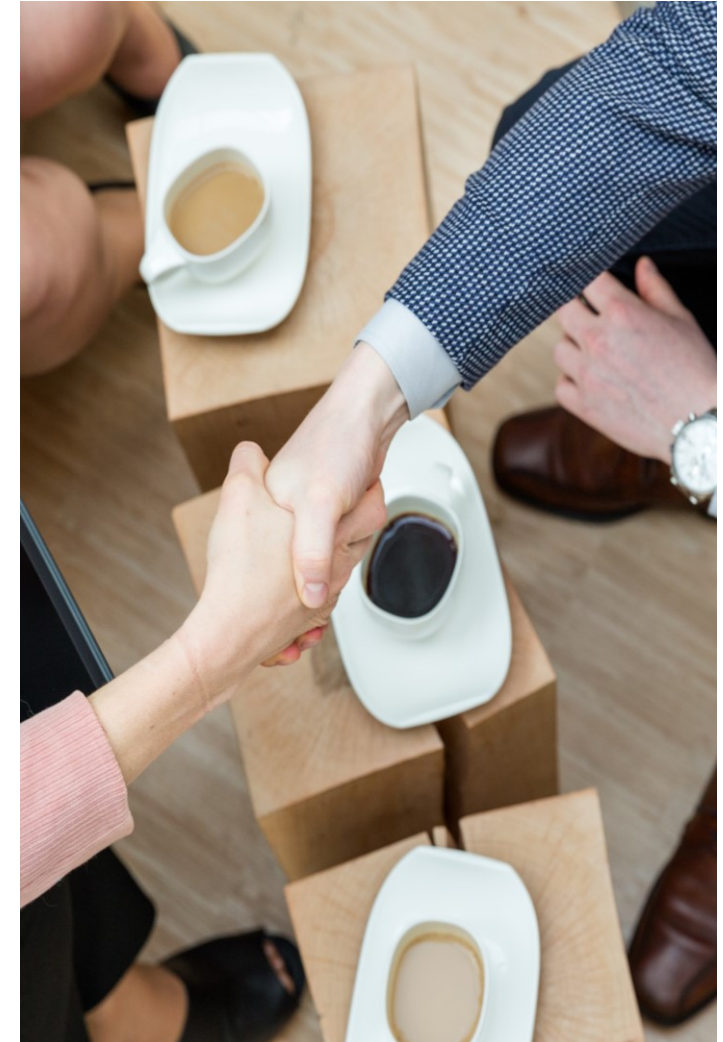
Special place of work

A place where you work temporarily

Example 1: A stand-up comedian performs in gigs in different restaurants. The restaurants are her special places of work.

Example 2: An artist has a two-month exhibition in a gallery. He goes to the gallery to set up and take down the exhibition, plus a few times during the exhibition period. The gallery is his special place of work.

Example 3: A journalist goes to interview representatives of different companies. The places where the companies are located are the journalist's special places of work.



Travel between home and work, and tax exempt reimbursement

- Occasional travel to a special place of work to perform work duties
- When certain conditions are, the employer can reimburse your travel expenses exempt from tax
- The client can pay without withholding tax, but the reimbursement is subject to tax
- Tax-exempt are only reimbursements and allowances mentioned in § 71 of the act on income tax (Tuloverolaki 1535/1992):
 - ✓ travel expenses (e.g. kilometre allowance and tickets)
 - ✓ daily allowance
 - ✓ meal allowance
 - ✓ accommodation allowance
 - ✓ night travel allowance
- Tax Administration decision on reimbursement of travel expenses in 2018
(‘decision on expenses’)



Deduction of expenses relating to a business trip

- A wage earner who has not been reimbursed for the expenses can claim for a deduction
- A wage earner can deduct, if the total of the expenses for the production of income exceeds the standard deduction for the production of income (€750)
- Recipients of trade income can deduct the full amount (they are not entitled to a deduction for the production of income)
- The deduction has no upper limit
- Travel and accommodation expenses are deducted based on the actual expenses; if no account of the expenses has been given, the deduction for travel expenses is as stated in the [Tax Administration decision on the deduction for travel expenses](#) ('decision on travel expense deductions')
- Increased living expenses (such as increased meal expenses) are deducted based on the actual expenses or, if no account of the expenses has been given, according to the [Tax Administration guidelines for harmonisation of taxation](#)
 - Distance (5 km and 15 km) and time limit (6 h or 10 h)
 - Requires that expenses have actually incurred
 - If requested, you must specify your employer, places of work, distance from your home or permanent place of work, duration of travel, and how the expenses incurred

Summary table: reimbursement and deduction of travel expenses in 2018 (employment relationship)

	If the conditions are met, the employer can reimburse your expenses exempt from tax	If the employer has not reimbursed the expenses, the wage earner can deduct them
Underlying decision	<u>Decision on expenses</u>	<u>Decision on travel expense deductions</u> and <u>Guidelines for harmonisation of taxation</u>
Travel between home and permanent place of work	No	<ul style="list-style-type: none"> - Based on the least expensive means of transportation - Personal liability €750 - Maximum deduction €7,000 - If a private car is the least expensive €0.24/km - If a car given as a fringe benefit is the least expensive €0.19/km
Travel expenses for a business trip	<ul style="list-style-type: none"> - Tickets - Kilometre allowance €0.42/km - Company car, limited car benefit €0.10/km 	<ul style="list-style-type: none"> - Tickets - Private car €0.25/km - Company car, limited car benefit €0.10/km - Company car, unlimited car benefit: no deduction - If the total of the wage earner's expenses for the production of income is greater than the deduction for the production of income (€750), a deduction may be granted
Increased living expenses for a business trip	<ul style="list-style-type: none"> - Partial daily allowance €19 - Full daily allowance €42 - Meal allowance €10.50 	<ul style="list-style-type: none"> - If the business trip is longer than 6 h: €15/day - If the business trip is longer than 10 h: €28/day

Summary table: reimbursement and deduction of travel expenses in 2018 (assignment relationship)

	If the conditions are met, the employer pays to a natural person without withholding tax (Note: reimbursement is subject to tax)	Assignee can deduct
Underlying decision	<u>Decision of expenses</u>	<u>Decision on travel expense deductions</u> and <u>Guidelines for harmonisation of taxation</u>
Travel between home and permanent place of work	No	<ul style="list-style-type: none"> - Based on the least expensive means of transportation - Personal liability €750 - Maximum deduction €7,000 - If a private car is the least expensive €0.24/km - If a car given as a fringe benefit is the least expensive €0.19/km
Travel expenses for a business trip	<ul style="list-style-type: none"> - Tickets - Kilometre allowance €0.42/km 	<ul style="list-style-type: none"> - Tickets - Private car €0.25/km
Increased living expenses for a business trip	<ul style="list-style-type: none"> - Partial daily allowance €19 - Full daily allowance €42 - Meal allowance €10.50 	<ul style="list-style-type: none"> - If the business trip is longer than 6 h: €15/day - If the business trip is longer than 10 h: €28/day

Purpose of work- and study-related travel

- The trip has to be closely associated with work = the work must require travelling, and you must explain why
- If you connect a small number of work-related visits with a holiday trip, you cannot deduct the travel expenses, not even in part
- You must report who were with you on the trip (family, friends)

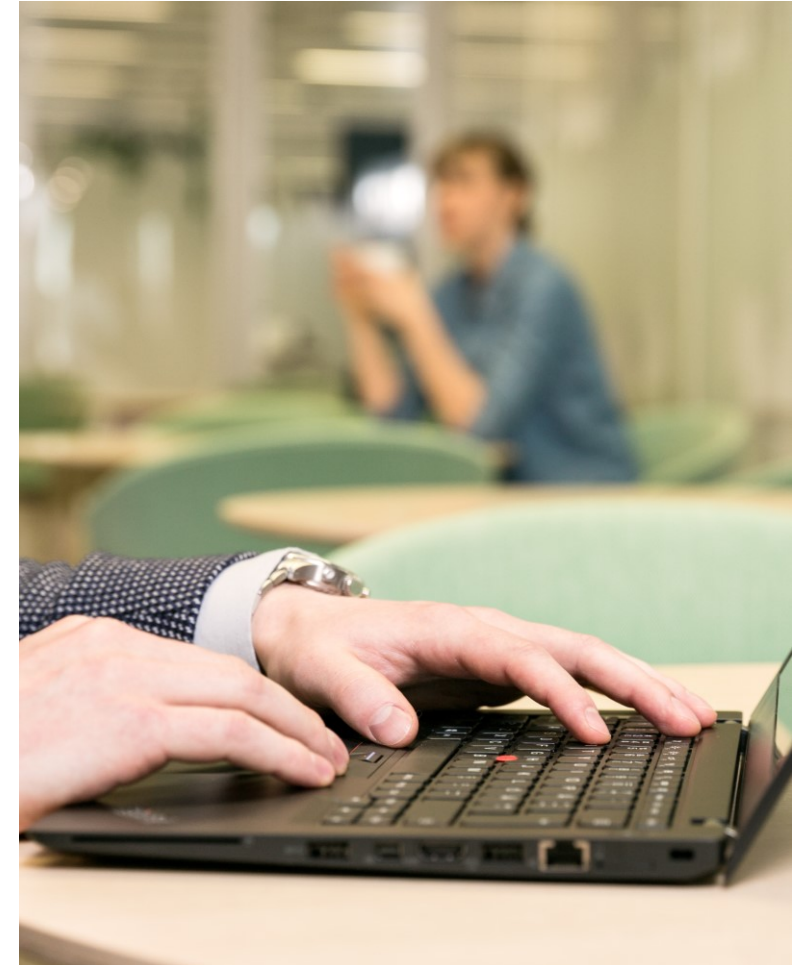


Purpose of work- and study-related travel

- **Example 1:** An artist toured Italy for seven days, visiting museums and art galleries, looking at art and gathering influences. Not deductible, because no direct link to the production of income has been shown.
- **Example 2:** A visual artist resides in an artists' residence for three months. There is a studio available for the artist on the premises. If the artist's work does not specifically require a stay in the residence, the trip is not deductible.
- **Example 3:** A cultural journalist has made a three-day trip to London, visiting various theatres and seeing a number of shows. She has then written a newspaper article on the shows. The deductibility of the trip is assessed based on the journalist's report, but in the light of the work duties, the trip could be deductible in full.
- **Example 4:** A writer has made a four-day trip to Saariselkä and states that the purpose was to get material for a short story. The writer was accompanied by his family. Based on the writer's account, the tax official assesses whether the stay at Saariselkä was necessary from the point of view of the short story and whether the expenses can be deducted even in part. At least partly a holiday trip.

Notes and reports

- Notes on the trips and/or a driver's log must be provided.
- Keep notes of the dates, destinations, kilometres travelled and the means of transportation you have used
- Save the detailed day programmes of your (study) trips, and specify the purpose of each trip





Reporting travel expenses

Checking pre-completed information

- If you have submitted travel expenses in advance for the pre-completed tax return, check the details either in MyTax (section “Pre-completed income and deductions”) or on the paper form.



Reporting travel expenses between home and work in MyTax (employment and assignment relationships)

Pre-completed tax return 2018

1. Background > 2. Pre-completed income and deductions > 3. Other income > **4. Other deductions** > 5. Preview and send

Most common credits and deductions

Travel expenses

☒ **Yes**

☐ No

Have you had commuting expenses? You can deduct them calculated by the cheapest means of transport available, if the amount exceeds the threshold.

Travel expenses in 2018

No details have been filed.

+ Add new travel expense

Total deduction for travel expenses

0,00 €

Travel expense details

Type of travel

☒ Commute

☐ Other than commute

OK

Cancel

Reporting travel expenses between home and work on paper (employment and assignment relationships)

Form 1A Travel expenses – Commuting

2 Travel expenses for commuting to and from work *by public transport* per year

From			To		
Start date (ddmmyyyy)	End date (ddmmyyyy)	Round trip commuting distance (km)	Total travel expenses during this period	€	c

3 Travel expenses for commuting to and from work *by means other than public transport* per year

3.1 Which mode of transport was used?					
<input type="checkbox"/> Own car	<input type="checkbox"/> Company car	<input type="checkbox"/> Motorcycle, moped car	<input type="checkbox"/> Moped	<input type="checkbox"/> Bicycle	
3.2 Grounds for using means other than public transport					
<input type="checkbox"/> Public transport is not available.			<input type="checkbox"/> Total waiting time (not travel time) is 2 hours or more.		
<input type="checkbox"/> One way distance is 3 km or more on foot.			<input type="checkbox"/> The start or end time of the journey falls between 00.00 and 05.00.		
<input type="checkbox"/> Other:					
From			To		
Start date (ddmmyyyy)	End date (ddmmyyyy)	Round trip commuting distance (km)	Total travel expenses during this period	€	c
How many times, during the above time period, do you make this round trip to and from work? (Report only if means other than public transport are used for part or all of the trip.)					times

Reporting travel expenses for business trips in MyTax (employment relationship)



Report expenses for the production of income only if they exceed €750.

Most common credits and deductions

Travel expenses ☒ Yes ☐ No

Have you had commuting expenses? You can deduct them calculated by the cheapest means of transport available, if the amount exceeds the threshold.

Travel expenses in 2018

No details have been filed.

[+ Add new travel expense](#)

Total deduction for travel expenses 0,00 €

Travel expense details

Type of travel

☐ Commute

☒ Other than commute

Other than commute

☐ Going home for the weekend

Because of my work, I have lived in a different place than my family. On weekends, I have travelled to my primary home to be with my spouse or children.

☐ Temporary business trips and travel in special sectors

I have made temporary business trips or worked in construction, earthmoving or forestry and performed the work at various locations.

☐ Travel to a secondary place of work

In addition to my primary place of work, I have regularly worked in a place of business located in another district.

Reporting increased living expenses for business trips in MyTax (employment relationship)

Report expenses for the production of income only if they exceed €750

Expenses for the production of income ✓ Yes No

Have you had expenses relating to the production of income? These are expenses for training, workspaces, work tools and materials, as well as increased living expenses.

Expenses for the production of income in 2018

Expenses for the production of wage income 0,00 €

[Open specification](#)

? What are expenses for the production of wage income?

Expenses for the production of other income than wage income 0,00 €

[Open specification](#)

? What are expenses for the production of other income than wage income?

Details on expenses for the production of wage income ✕

Expenses for the production of wage income

Training expenses	0,00 €
Work tools (material costs and expenses for use of own tools)	0,00 €
Increased living expenses due to business trips	0,00 × €
Other expenses	0,00 €

? How to report expenses

Reporting travel expenses for business trips in MyTax (assignment relationship)

1. Background

2. Pre-completed income and deductions

3. Other income

4. Details on travel expenses

Income-generating activities

☒ Yes

☐ No

Have you had income-generating activities? File the earned income from income-generating activities that is missing in the tax return. Also report the expenses relating to the income.

Travel expenses relating to income-generating activities

0,00 €

[Open specification](#)

Public transport

Travel expenses for the entire year

0,00 €

[? How to report these details](#)

Other than public transport

Means of transport

Average expenses per kilometre

0,00 €

Total driving distance during the tax year

0,00 km

Travel expenses for the entire year

0,00 €

[? How to report these details](#)

Total travel expenses

0,00 €

OK

Cancel

Reporting increased living expenses for business trips in MyTax (assignment relationship)

1. Background

2. Pre-completed income and deductions

3. Other income

Income-generating activities

☒ Yes

☐ No

Have you had income-generating activities? File the earned income from income-generating activities that is missing in the tax return. Also report the expenses relating to the income.

Expenses for income-generating activities in 2018

Materials and supplies

0,00 €

Work tools (expenses for use of own tools)

0,00 €

Amount of workspace deduction

0,00 €

Other expenses

0,00 €

 How to report these details

Travel expenses relating to income-generating activities

0,00 €

[Open specification](#)

Accommodation expenses

Details on increased living expenses

Increased living expenses due to temporary business trips

Have you made domestic business trips lasting more than 10 hours?

☒ Yes

☐ No

Have you made domestic business trips lasting 6 to 10 hours?

☐ Yes

☒ No

Have you made business trips to another country?

☐ Yes

☒ No

Details on increased living expenses

Increased living expenses due to temporary business trips

Have you made domestic business trips lasting more than 10 hours?

☒ Yes

☐ No

☐ I am reporting the actual expenses.

☒ I am reporting the expenses calculated according to the maximum amounts in the Tax Administration's harmonisation guidelines.

Number of travel days

Required

Maximum amount per travel day

28,00 €

Total increased living expenses

0,00 €

Required

Reporting travel expenses for business trips on paper (employment relationship)

Form 1D Travel expenses – Deductible as expenses for the production of income

2 Total travel expenses for a temporary business trip

Provide the business travel details and enter the total amounts in the fields below.
If necessary, take copies of page 2 for reporting more business travel details.

				€	c
Total travel expenses per year					
Total number of workdays per year		days	Total kilometres per year		km

3 Travel expenses for temporary business trip by public transport per year

<input type="checkbox"/> More than three years of working at the job site.			Employer's tax-exempt travel allowance per year	€	c
From			To		
Start date (ddmmyyyy)	End date (ddmmyyyy)	Round-trip travel distance (km)	Total travel expenses during this period	€	c
From			To		
Start date (ddmmyyyy)	End date (ddmmyyyy)	Round-trip travel distance (km)	Total travel expenses during this period	€	c

4 Travel expenses for a temporary business trip by means other than public transport per year

Which mode of transport was used?					
<input type="checkbox"/> Own car	<input type="checkbox"/> Limited car benefit car	<input type="checkbox"/> Motorcycle, moped car	<input type="checkbox"/> Moped	<input type="checkbox"/> Bicycle	
<input type="checkbox"/> More than three years of working at the job site.			Employer's tax-exempt travel allowance per year	€	c
From			To		
Start date (ddmmyyyy)	End date (ddmmyyyy)	Round-trip travel distance (km)	Total travel expenses during this period	€	c
From			To		

Reporting increased living expenses for business trips on paper (employment relationship)

Form 50A – Earned income and deductions

8.4 Expenses incurred in acquiring or maintaining wage income	€	c
Training expenses		
Home office deduction		
Work-related equipment (material costs and expenses for using own work equipment) ...		
Increased living expenses due to business trips		
Other expenses		
Total expenses incurred in acquiring or maintaining wage income		

Reporting travel expenses and increased living expenses for business trips on paper (assignment relationship)

Form 11 – Production of income

5 Itemisation of travel expenses for temporary work trips

5.1 Travel expenses for means other than public transport

Total kilometres during the tax year	Amount/km ¹⁾		Total travel
km/year	€	c	€

¹⁾ Please read section 2.4 of the Tax Administration's harmonisation guidelines.

5.2 Travel expenses for public transport

Total travel expenses/year

3 Expenses for acquiring or maintaining income

3.1 Materials and supplies		
3.2 Work equipment (expenses for use of own work equipment)		
3.3 Travel expenses for temporary work trips (fill in section 5)		
3.4 Increased living expenses due to temporary work trips (fill in section 6)		
3.5 Home office deduction		
3.6 Depreciation		
3.7 Other expenses		
3.8 Total expenses		

6 Itemisation of increased living expenses due to temporary work trips

6.1 Type of travel	6.2 Number of travel days	6.3 Maximum amount/travel day ¹⁾		6.4 Total maximum amount	
		€	c	€	c
Travel within Finland, more than 10 h					
Travel within Finland, more than 6 h					
Travel to a foreign country					
Total					



Further information

- Further information about travel expenses:
 - Tax Administration guidelines [Deduction of travel expenses in wage earner's taxation](#) (available in Finnish and Swedish)
 - Tax Administration guidelines [Reimbursement for travel expenses in taxation](#) (available in Finnish and Swedish)
 - Tax Administration guidelines [Travel expenses reimbursed by invoicing service firms, treatment in pre-assessment and income taxation](#) (available in Finnish and Swedish)

Grants





- 1 Taxability of grants
- 2 Different types of grants
- 3 Expenses for the production of income
- 4 MYEL pension insurance contributions
- 5 Filing grant income and deductions
- 6 Tax Administration service channels

Taxability of grants

Grants from the public sector

- Exempt from tax, no maximum threshold amount.

Grants from the private sector

- If the total amount of grants after the deduction of expenses is more than the annual State artist grant, the exceeding amount is subject to tax.
- The State artist grant for 2018 is €20,461.72.

Payors of grants

■ Public sector bodies

State of Finland

Municipalities, joint
municipal authorities

The Evangelical
Lutheran Church or
the Orthodox Church
of Finland

Bank of Finland

Social Insurance
Institution of Finland
(Kela)

Research councils
of the Academy of
Finland

Arts Promotion
Centre Finland

Regional art
councils

The Finnish Work
Environment Fund

■ Private sector bodies

- All payors not included in the list of public-sector payors are private-sector payors.

All funds and foundations (but not the
Finnish Work Environment Fund)

Finnish universities and higher
education institutions

Foreign states and public bodies

Taxability of grants - example

- Fully exempt from tax:

Grant from the public sector: €40,000

- Partly exempt from tax:

Grant from the public
sector: €10,000

Grant from the private sector: €30,000

Exempt from tax: €20,461.72

Subject to tax: €19,538.28

Grant from the public sector: €30,000

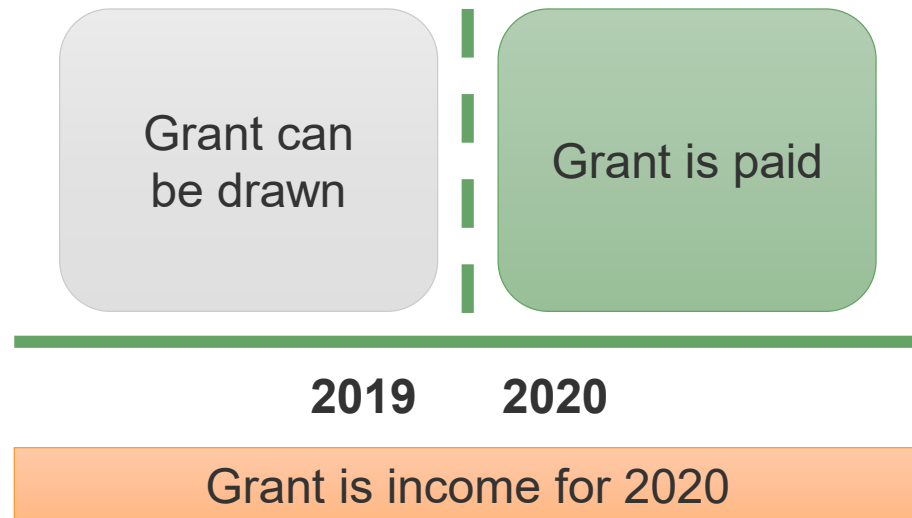
Grant from the private
sector: €10,000

Exempt from tax: €30,000.00

Subject to tax: €10,000.00

Tax year of grant

- Changes to the act on income tax
 - Previous legislation was not in line with taxation procedures
- As of the 2019 tax year, under the income tax act:
 - Grants are treated as income for the tax year in which they are paid



Different types of grants

Maintenance grant (working grant)

- Intended to cover maintenance costs.
- Expenses caused by scientific or artistic work are not directly deducted from maintenance grants.
 - These expenses can be filed on the tax return as **expenses for the production of income**.

Target grant (expense grant)

- Intended to cover specific expenses, such as the costs of a conference trip.
- The purpose of use must be specified.
- The expenses should be covered primarily with the grant paid for the purpose.

Different types of grants

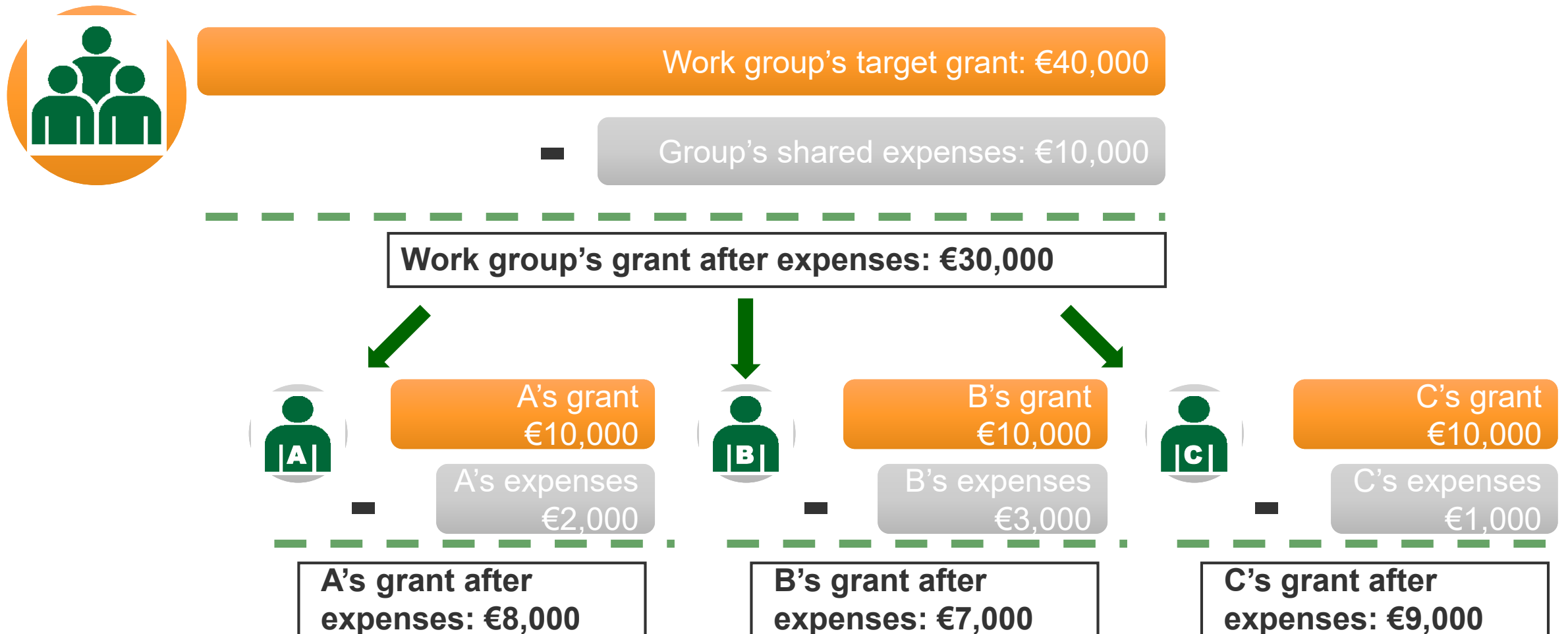


Grant paid to
a work group

- Can be paid as personal grants to the group members mentioned in the grant decision.
 - The head of the group and the group members are all required to file the personal grants that they have received.

Different types of grants

Example:



Grants and expenses for the production of income

- Expenses arising from the production and maintaining of income are tax-deductible.

Maintenance grant (working grant)

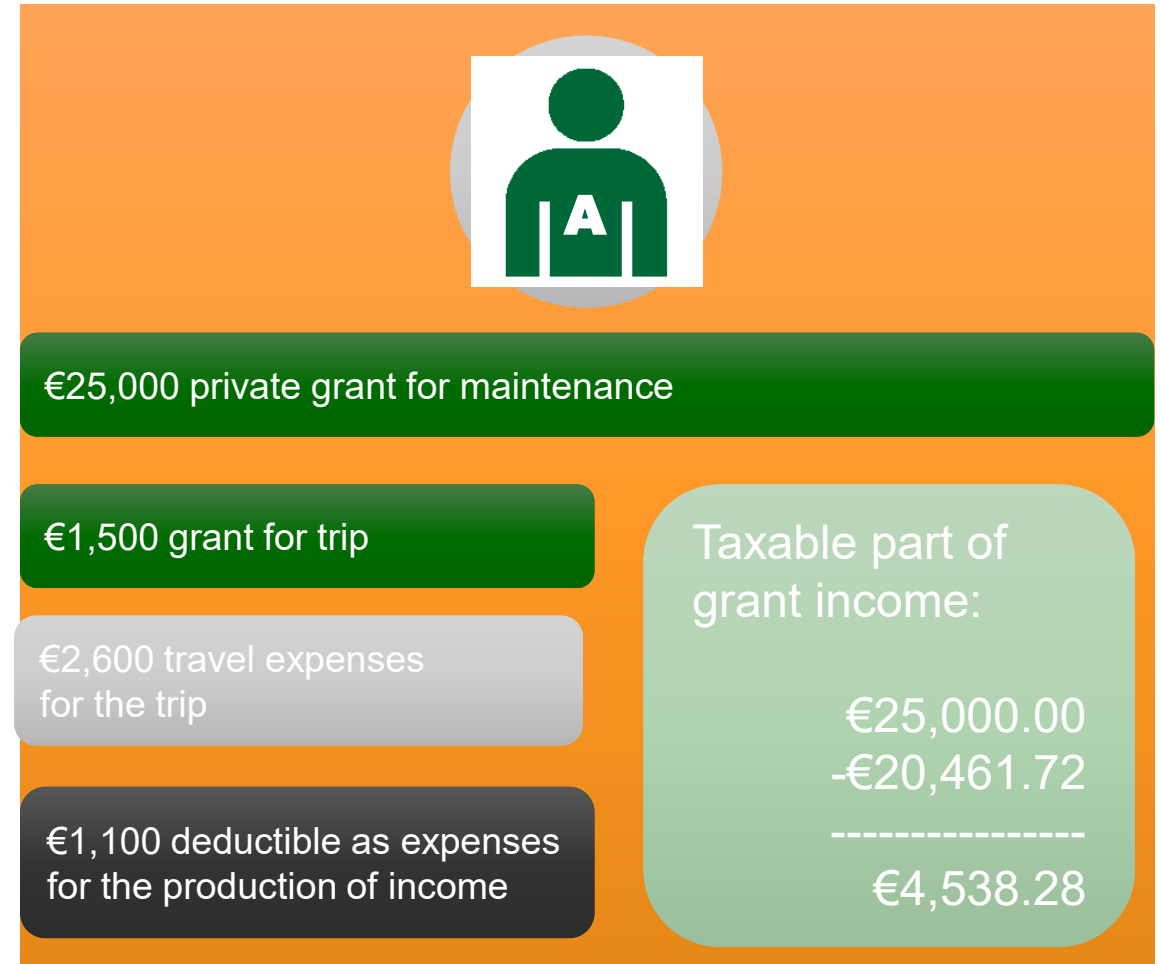
- Expenses arising from scientific or artistic work cannot be directly deducted from maintenance grants.
 - These expenses can be deducted in tax assessment as expenses for the production of income.

Target grant (expense grant)

- Expenses related to the target grant can be directly deducted from it.
- If the amount of expenses is more than the amount of the target grant, the exceeding amount can be deducted as expenses for the production of income.

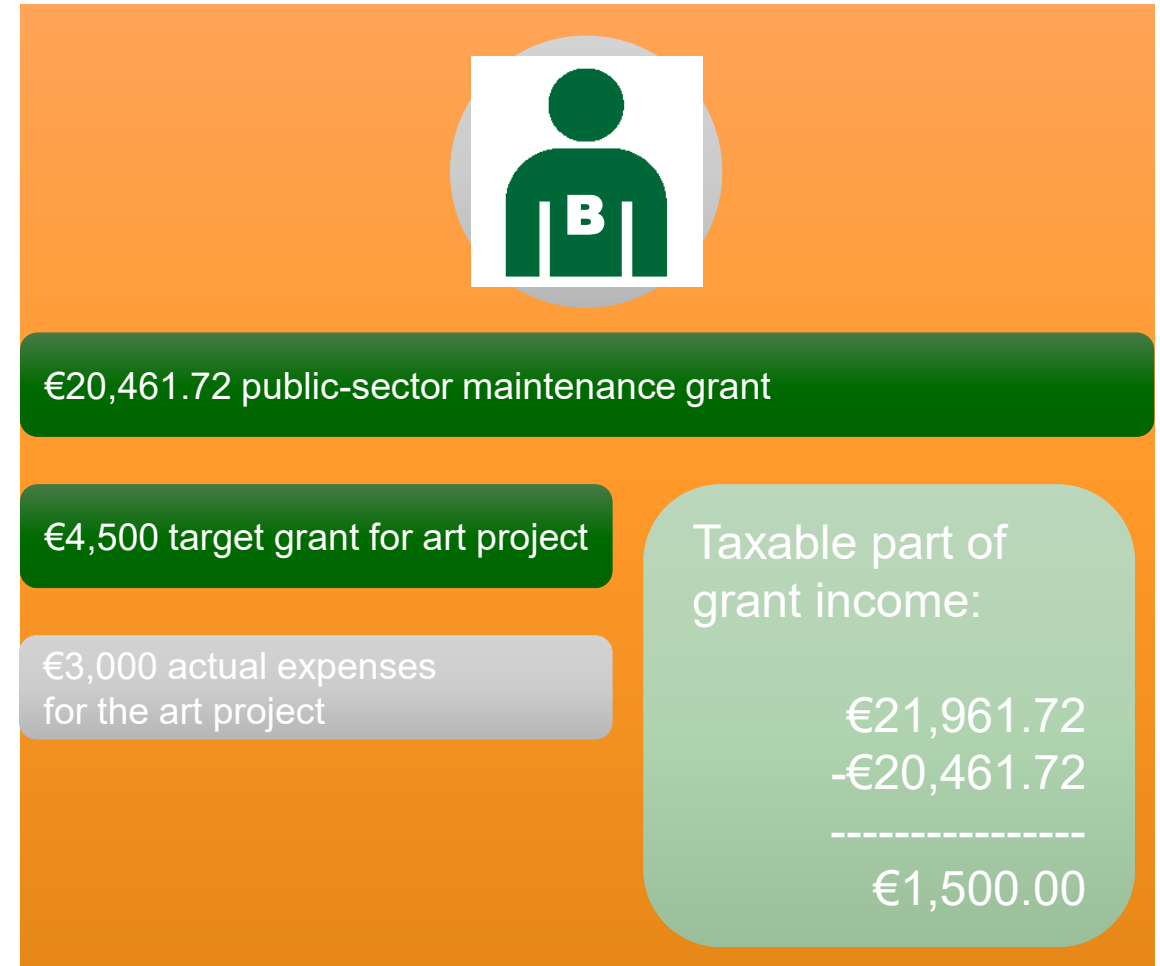
Deduction of expenses - example 1

- A received a grant of €25,000 from a private foundation to be used for dissertation work.
- A has also received a target grant of €1,500 from a public body to be used for a conference trip.
- The travel expenses for the trip were €2,600.
- The €1,100 of expenses that exceeds the target grant cannot be deducted from the grant income. This amount can be deducted in tax assessment as expenses for the production of income.



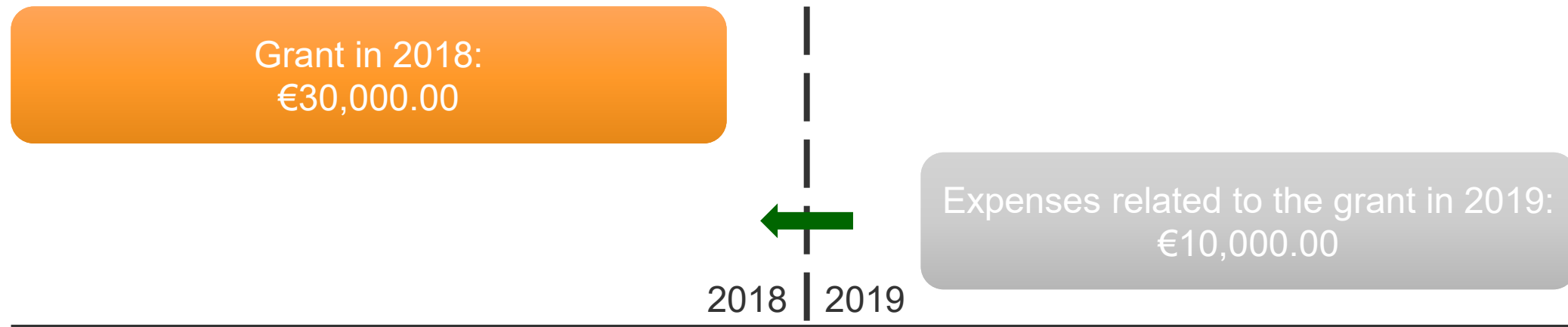
Deduction of expenses - example 2

- B has received an annual artist grant of €20,461.72 from the public sector.
- B has also received a grant of €4,500 from a private source, intended to cover the expenses of an art project.
- The actual expenses for the art project were €3,000.
- The expenses relating to B's art project are deducted from the target grant B received for the project. B cannot deduct these expenses in tax assessment as expenses for the production of income.



Grants and expenses for the production of income

- As a rule, expenses for the production of income are deducted from the taxes of the year in which the expenses were paid.
- Grant-related expenses arising in later years can be taken into account as reserves, if you can provide details of the expenses.
 - Example:



Common expenses for the production of income in scientific or artistic work

- Workspace deduction
 - €880/year, full-time use
 - €440/year, part-time use
 - €220/year, occasional use
- Expenses arising from purchasing a computer and using the internet
 - 100% if mainly used for work
 - 50% if partially used for work
 - 0% if only occasionally used for work



Common expenses for the production of income in scientific work

- Dissertation work and post-doc research are examples of scientific work
 - Common expenses arising from dissertation work:

Home office expenses
(computer, telephone,
workspace expenses)

Purchasing of
professional literature

Expenses for field work

Expenses for
conference trips

Printing costs of
the dissertation

Expenses for the public
examination of the
dissertation

- However, expenses for clothing, catering and the conferment ceremony are not tax-deductible.

Common expenses for the production of income in artistic work

- Expenses arising from artistic work may include:

Material costs

Expenses for
a separate workspace

Computer and telephone
expenses

Membership fees for
artistic organisations

Insurance for equipment
or works of art

Travel costs, e.g. to
your own art exhibition

Travel expenses

- Expenses arising from trips made as part of scientific/artistic work may include



Travel expenses



**Accommodation
expenses**



**Increased
living expenses**

Travel and accommodation expenses

- The tax-deductibility of the expenses arising from trips made as part of scientific/artistic work depend on the modes of transport.
 - If you use your own car, the deduction is €0.25/km.
 - The Tax Administration issues a decision each year on the deduction per kilometre.
- Accommodation expenses may arise during a conference trip or a trip to your own art exhibition. Accommodation expenses may include hotel expenses or the cost of renting an apartment in the location.



Increased living expenses

- Increased living expenses caused by a work trip can be claimed as deductions on your tax return.
- If you have had expenses, but you cannot give the exact amount, you can estimate it as follows:
 - For domestic trips: €15 or €28 per day (in 2018).
 - For foreign trips: an amount corresponding to the per diem allowance for foreign travel per day.



MYEL insurance contributions based on grants

- MYEL insurance contributions are not expenses for the production of income as they are separately deducted from earned net income.
- Enter MYEL contributions in the tax return's section "YEL or MYEL pension insurance contributions".

YEL or MYEL contributions or other mandatory pension insurance contributions ☒ Yes ☐ No

Have you paid statutory pension insurance contributions for non-wage income? These include YEL and MYEL pension insurance contributions and those pension insurance contributions relating to work abroad that you pay yourself. Enter the contributions here if you do not deduct them as business expenses.

Insurance contributions in 2018

Entrepreneur's YEL or MYEL contributions or other mandatory pension insurance contributions during the entire year €

[? How to report these details](#)

Mandatory pension insurance contributions in total 0,00 €

Form 50A:

8.2 Statutory pension insurance contributions for non-wage income	€	c
YEL or MYEL pension insurance contributions (when not deducted as business expenses)		

- MYEL insurance contributions must be deducted in the taxation of the year in which they have been paid.

Filing grants and deductions: tax year 2018

- Grants are not included on the pre-completed tax return for tax year 2018.
 - The Tax Administration advises you to file all grants you received in 2018 even if they are tax-exempt income.
 - Grant income should be included in the pre-completed tax return for 2019 → only grants missing from the tax return would have to be filed.
- The best way to file grants and expenses for the production of income is in the MyTax e-service.
- You can also use paper forms to file grants and expenses:
 - Form 10: Grants and expenses relating to target grants
 - Form 50A: Expenses for scientific/artistic work relating to a maintenance grant, and expenses that exceed the relevant target grant

Filing grants (MyTax)

1. Background > 2. Pre-completed income and deductions > **3. Other income** > 4. Other deductions > 5. Preview and send

Grants

☒ Yes
☐ No

Have you received a taxable or tax-exempt grant or scholarship for studying, scientific research or artistic work?

Taxable grants in 2018

Total taxable grants	0,00 €
Total expenses relating to taxable grants	0,00 €

Open specification

Tax-exempt grants in 2018

Total tax-exempt grants	0,00 €
Total expenses relating to tax-exempt grants	0,00 €

Open specification

Details on taxable grants

Taxable grants

No details have been filed.

+ Add new grant

Expenses relating to taxable grants

Amount of workspace deduction	<input type="text" value="0,00"/> x €
Work tools (material costs and expenses for use of own tools)	<input type="text" value="0,00"/> €
Travel expenses relating to grants	<input type="text" value="0,00"/> €
Other expenses	<input type="text" value="0,00"/> €

? How to report these details

Total taxable grants	0,00 €
Total expenses relating to taxable grants	0,00 €

OK

Cancel

Filing grants (MyTax)

1. Background > 2. Pre-completed income and deductions > **3. Other income** > 4. Other deductions > 5.

Grant details

Grant

Payor's Business ID

Payor's name

Amount of grant during the entire year

? How to report these details

Is the payor a public body?

Yes
No

Has the grant been awarded to a work group or research team?

Yes
No

OK Cancel

Details on taxable grants

Taxable grants

Payor's name	Paid by a public body	Awarded to a work group or research team	Amount of grant, €
	No	No	12 000,00

+ Add new grant

Expenses relating to taxable grants

Amount of workspace deduction	0,00 €
Work tools (material costs and expenses for use of own tools)	7 250,00 €
Travel expenses relating to grants	1 900,56 €
Other expenses	0,00 €

? How to report these details

Total taxable grants	12 000,00 €
Total expenses relating to taxable grants	9 150,56 €

OK Cancel

Filing grants (MyTax)

1. Taustatiedot → 2. Esitetyt tulot ja vähennykset → 3. Muut tulot → 4. Muut vähennykset → 5. Esikatsela ja lähetä

Grants

☒ Yes
☐ No

Have you received a taxable or tax-exempt grant or scholarship for studying, scientific research or artistic work?

Taxable grants in 2018

Total taxable grants	0,00 €
Total expenses relating to taxable grants	0,00 €

Open specification

Tax-exempt grants in 2018

Total tax-exempt grants	0,00 €
Total expenses relating to tax-exempt grants	0,00 €

Open specification

Increased living expenses due to business trips in 2018

Total increased living expenses	0,00 €
Total expenses relating to taxable grants	0,00 €
Total expenses relating to tax-exempt grants	0,00 €

Open specification

Increased living expenses due to business trips in 2018

Total increased living expenses	0,00 €
Total expenses relating to taxable grants	0,00 €
Total expenses relating to tax-exempt grants	0,00 €

Open specification

Depreciation of work tools in 2018

Total depreciation	0,00 €
Depreciation relating to taxable grants	0,00 €
Depreciation relating to tax-exempt grants	0,00 €

Open specification

Expenses relating to grants (MyTax)

1. Background > 2. Pre-completed income and deductions > 3. Other income > 4. Other deductions > 5. Preview and send

Expenses for the production of income

☒ Yes ☐ No

Have you had expenses relating to the production of income? These are expenses for training, workspaces, work tools and materials, as well as increased living expenses.

Expenses for the production of income in 2018

Expenses for the production of wage income 0,00 €

Open specification

? What are expenses for the production of wage income?

Expenses for the production of other income than wage income 0,00 €

Open specification

? What are expenses for the production of other income than wage income?

Total expenses for the production of income 0,00 €

Travel expenses

☒ Yes ☐ No

Have you had commuting expenses? You can deduct them calculated by the cheapest means of transport available, if the amount exceeds the threshold.

Travel expenses in 2018

No details have been filed.

+ Add new travel expense

Details on expenses for the production of other income than wage income

Expenses for the production of other income than wage income

Expenses for the production of other work income 0,00 €

Expenses for the production of income relating to benefits and other earned income 0,00 x €

? How to report expenses

Filing grants (Form 10)



Tax Administration
P.O. Box 700
00052 VERO

e-File
tax.fi/mytax



10 GRANTS

This form is for recipients of tax-exempt or taxable grants, scholarships and awards. Do not attach any receipts or free-form clarifications to the form; place them somewhere for safekeeping. The Tax Administration will ask you for the receipts, if necessary.

1 Personal details and tax year		
Your name	Personal identity code	Tax year
2 Details of grant and payor		
Payor's Business ID	Payor's name	
Amount of grant	€	c
Public sector organisation	The grant is tax-exempt income.	The grant has been awarded to a research team.
<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes
3 Taxable grants		
3.1 Total taxable grants		
4 Expenses relating to taxable grants		
4.1 Home office deduction	€	c
4.2 Work equipment (material costs and expenses for use of own work equipment)		
4.3 Travel expenses relating to grants		
4.4 Increased living expenses due to work trips		
4.5 Depreciation		
4.6 Other expenses		
4.7 Total expenses		
5 Tax-exempt grants		
5.1 Total tax-exempt grants		
6 Expenses relating to tax-exempt grants		
6.1 Home office deduction	€	c
6.2 Work equipment (material costs and expenses for use of own work equipment)		
6.3 Travel expenses relating to grants		
6.4 Increased living expenses due to work trips		
6.5 Depreciation		
6.6 Other expenses		
6.7 Total expenses		

1 Personal details and tax year

Your name	Personal identity code	Tax year

2 Details of grant and payor

Payor's Business ID	Payor's name	
Amount of grant	€	c
Public sector organisation	The grant is tax-exempt income.	The grant has been awarded to a research team.
<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes

Filing grants (Form 10)

1 Personal details and tax year

Your name	Personal identity code	Tax year

2 Details of grant and payor

Payor's Business ID	Payor's name		
		€	c
Amount of grant			
Public sector organisation	The grant is tax-exempt income.	The grant has been awarded to a research team.	
<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	<input type="checkbox"/> Yes	

3 Taxable grants	€	c
3.1 Total taxable grants		
4 Expenses relating to taxable grants	€	c
4.1 Home office deduction		
4.2 Work equipment (material costs and expenses for use of own work equipment)		
4.3 Travel expenses relating to grants		
4.4 Increased living expenses due to work trips		
4.5 Depreciation		
4.6 Other expenses		
4.7 Total expenses		
5 Tax-exempt grants	€	c
5.1 Total tax-exempt grants		
6 Expenses relating to tax-exempt grants	€	c
6.1 Home office deduction		
6.2 Work equipment (material costs and expenses for use of own work equipment)		
6.3 Travel expenses relating to grants		
6.4 Increased living expenses due to work trips		
6.5 Depreciation		
6.6 Other expenses		
6.7 Total expenses		

3 Taxable grants	€	c
3.1 Total taxable grants		

4 Expenses relating to taxable grants	€	c
4.1 Home office deduction		
4.2 Work equipment (material costs and expenses for use of own work equipment)		
4.3 Travel expenses relating to grants		
4.4 Increased living expenses due to work trips		
4.5 Depreciation		
4.6 Other expenses		
4.7 Total expenses		

5 Tax-exempt grants	€	c
5.1 Total tax-exempt grants		

6 Expenses relating to tax-exempt grants	€	c
6.1 Home office deduction		
6.2 Work equipment (material costs and expenses for use of own work equipment)		
6.3 Travel expenses relating to grants		
6.4 Increased living expenses due to work trips		
6.5 Depreciation		
6.6 Other expenses		
6.7 Total expenses		

Filing grants (Form 10)

7 Depreciation of work equipment

Machine or device	Acquisition year	Undepreciated acquisition cost at the start of the tax year		Depreciation (maximum 25%)		Undepreciated acquisition cost at the end of the tax year	
		€	c	€	c	€	c
Total depreciation	—	—				—	

8 Increased living expenses due to work trips

1 Type of travel	2 Total number of travel days	3 Maximum amount/ travel day		4 Total maximum amount	
		€	c	€	c
Travel within Finland, more than 10 hours					
Travel within Finland, more than 6 hours					
Travel to a foreign country		—			
Total	—	—			

Date	Signature	Telephone number

Filing expenses relating to a maintenance grant (Form 50A)



50A EARNED INCOME AND DEDUCTIONS

Personal identity code	Tax year

6 Other earned income

Report any other earned income missing from your tax return.

Type of income	Gross income	€	c

7 Request for income spreading or deferral of retirement income

<input type="checkbox"/> I am asking for income spreading.	<input type="checkbox"/> I am asking for a deferral of retirement income and income spreading.
--	--

8 Deductions from earned income

8.1 Special tax deduction for reduced capacity to pay taxes

Grounds for special tax deduction	Cost	€	c
<input type="checkbox"/> Illness			
<input type="checkbox"/> Other reason (e.g. unemployment, child support obligation)			
Total			

8.2 Statutory pension insurance contributions for non-wage income

YEL or MYEL pension insurance contributions (when not deducted as business expenses)	€	c

8.3 Membership and unemployment fund fees for labour market organisations

Report any membership fees missing from your tax return, or correct any of the information in it. In the form, enter the total amount of membership fees paid per year, but only the name and Business ID of the labour market organisation or unemployment fund to which the corrections apply.

	€	c
Total membership fees for labour market organisation or unemployment fund/year		
Name of labour market organisation or unemployment fund	Business ID	

8.4 Expenses incurred in acquiring or maintaining wage income

	€	c
Training expenses		
Home office deduction		
Work-related equipment (material costs and expenses for using own work equipment)		
Increased living expenses due to business trips		
Other expenses		
Total expenses incurred in acquiring or maintaining wage income		

8.5 Expenses incurred in acquiring or maintaining income other than wages and salary

	€	c
Expenses incurred in acquiring or maintaining non-wage income		
Expenses relating to benefits and other earned income		

8.5 Expenses incurred in acquiring or maintaining income other than wages and salary

	€	c
Expenses incurred in acquiring or maintaining non-wage income		
Expenses relating to benefits and other earned income		

More information on grants

- tax.fi
 - Taxation of grants, scholarships, awards for merit and other awards
 - Expenses for the production of earned income
- Chat
 - The chat service in MyTax can help you with filling in your tax return
- Telephone service
 - Individual income tax, tel. 029 497 002

For You.

