

## **Benefits – Codes – Income types**

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**Project to establish the National Incomes Register**

**Version history**

Version	Date	Description
1.00	13/06/2018	Document published.
1.01	26/9/2018	Removed income type 1057 Supplementary insurance for the maritime sector (unemployment security act). Added new income types 1354, 1355, 1360, 1350, 1351, 1352, 1353, 1359, 1361, 1362, 1363, 1364, 1346, 1347, 1348, 1349, 1356, 1357 and 1358. Corrected the name of income type 1307. Added the technical name BenefitTransactionCode to the foreword and title of Section 2.
1.02	21/1/2019	Added new income types 1365, 1366, 1367, 1368, 1369, 1370, 1371, 1372, 1373, 1374 and 1375. Removed income type 1335 Death benefit (loan insurance). Corrected the names of income types 1180 and 1181. Corrected the control rule "Entry of Taxability information prevented" for income types 1069 and 1074.
1.03	21/5/2019	Corrected the names of income types 1048, 1074, 1139, 1271, 1308 and 1336. Added new income types 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385 and 1386. Corrected the control rule "Entry of Taxability information mandatory" for income type 1336. Corrected the control rule "Entry of Taxability of benefit information prevented" for income types 1368, 1369, 1370 and 1371. Removed income types 1129, 1172, 1190, 1191, 1215, 1229, 1230, 1250, 1251, 1329 and 1367.
1.04	9/4/2020	Corrected a year in the document's foreword. Removed income types 1039, 1380, 1381 and 1382. Added income types 1387–1401, 1404 and 1407. Clarified the names of income types 1284 and 1285.
1.05	27/5/2020	Corrected the control rule "Entry of Taxability of benefit information prevented" and "Entry of Taxability of benefit information mandatory" for income types 1387 and 1388.



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## 1 FOREWORD

This document lists the income types used on the Incomes Register's benefits payment reports (BenefitTransactionCode). The income types are grouped according to how they are displayed in the Incomes Register's e-service in order to make its use easier. The income types are linked to several data processing rules itemised in the "Data delivery – Schemas – Benefits payment reports" content description. Each processing rule dependent on the value of Income type code refers to a control rule presented in a separate column in this codeset. The control rule either applies to the income type ("Yes") or not ("No"). The control rules of the income types with short descriptions are as follows:

- *Entry of Taxability of benefit information prevented.* More detailed information on the taxability of the income type cannot be entered for the deductible items (Section 2.20) or incomes that are tax-exempt in income taxation and not subject reporting data according to section 28 a of the act on inheritance and gift tax (perintö- ja lahjaverolaki 378/1940). Additionally, if the tax treatment of the income type is unambiguous, entry of the Taxability of benefit information is prevented. This is the case when, for example, the income is earned income to its recipient without exception.

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- *Taxability of benefit information mandatory.* A specifier on the tax treatment of the income type must be entered for an income type that is not unambiguously taxable or tax-exempt, but always needs a comment on the more specific tax treatment from the payer. The mandatory status also applies to payments covered by the above-mentioned reporting as per the act on inheritance and gift tax.
  - *Benefit unit mandatory.* Information on the benefit unit and the number of units must be entered for an income type if it has previously been subject to the annual report of unemployment benefits payment days (VSKORVPV data flow) that will be replaced by the Incomes Register in 2021. Information may also be required for individual income types on other grounds.
  - *Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer.* The control rule ("Yes") applies to taxable pensions. When the pensioner is a non-resident taxpayer, the payer must report specifying information on the nature of the work from which the pension was accrued or on other grounds. This additional information is used as the basis of taxation and in international data exchange.



## 2 INCOME TYPE CODES (BENEFITTRANSACTIONCODE) AND CONTROL RULES

### 2.1 Compensations for loss of earnings

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1048	Daily allowance for loss of earnings (Kela)	Yes	No	No	No	No
1125	Compensation for pay for a period of physiotherapy (occupational accident insurance)	Yes	No	No	No	No
1126	Compensation for pay for a period of examination (occupational accident insurance)	Yes	No	No	No	No
1130	Daily allowance (occupational accident insurance)	Yes	No	No	No	No
1134	Compensation for loss of earnings to a family member who joins in adjustment training (occupational accident insurance)	Yes	No	No	No	No
1137	Compensation for loss of earnings to a family member (act on compensation for crime damage)	Yes	No	No	No	No
1139	Compensation for loss of earnings to a family member of a person who has died (act on State indemnity operations)	Yes	No	No	No	No
1141	Compensation for loss of earnings (act on compensation for crime damage)	Yes	No	No	No	No
1145	Compensation for loss of earnings (act on State indemnity operations)	Yes	No	No	No	No
1149	Compensation for loss of earnings (game damage act)	Yes	No	No	No	No
1152	Compensation for loss of earnings to a family member of an injured person (act on compensation for crime damage)	Yes	No	No	No	No
1153	Compensation for loss of earnings (Act on Compensation from State Funds for the Arrest or Detention of an Innocent Person)	Yes	No	No	No	No
1163	Compensation for loss of earnings (rail transport accidents)	Yes	No	No	No	No
1168	Compensation for pay for a period of physiotherapy (military illnesses and accidents)	Yes	No	No	No	No
1169	Compensation for pay for a period of examination (military illnesses and accidents)	Yes	No	No	No	No
1173	Daily allowance (military illnesses and accidents)	Yes	No	No	No	No
1177	Compensation for loss of earnings (military illnesses and accidents)	Yes	No	No	No	No
1184	Compensation for loss of earnings (motor liability insurance)	Yes	No	No	No	No
1185	Compensation for postponement of earned income (motor liability insurance)	Yes	No	No	No	No
1186	Compensation for loss of earnings to a family member (motor liability insurance)	Yes	No	No	No	No
1187	Compensation for loss of earnings for a rehabilitation period (motor liability insurance)	Yes	No	No	No	No
1194	Compensation for loss of earnings (travel insurance)	Yes	No	No	No	No
1199	Compensation for loss of earnings (private accident insurance)	Yes	No	No	No	No
1203	Compensation for loss of earnings (medical expenses insurance)	Yes	No	No	No	No

1207	Compensation for loss of earnings resulting from temporary disability (liability insurance)	Yes	No	No	No	No
1208	Compensation for loss of earnings resulting from permanent disability (liability insurance)	Yes	No	No	No	No
1209	Compensation for loss of earnings to a family member (liability insurance)	Yes	No	No	No	No
1210	Compensation for loss of earnings to an escort (liability insurance)	Yes	No	No	No	No
1211	Compensation for postponement of earned income (liability insurance)	Yes	No	No	No	No
1223	Compensation for loss of earnings (patient insurance)	Yes	No	No	No	No
1224	Compensation for postponement of earned income (patient insurance)	Yes	No	No	No	No
1225	Compensation for loss of earnings to a family member (patient insurance)	Yes	No	No	No	No
1226	Compensation for loss of earnings for a rehabilitation period (patient insurance)	Yes	No	No	No	No
1244	Compensation for loss of earnings resulting from temporary disability (pharmaceutical injuries insurance)	Yes	No	No	No	No
1247	Compensation for loss of earnings to a family member (pharmaceutical injuries insurance)	Yes	No	No	No	No
1253	Compensation for loss of earnings to an escort (pharmaceutical injuries insurance)	Yes	No	No	No	No
1254	Compensation for postponement of earned income (pharmaceutical injuries insurance)	Yes	No	No	No	No
1298	Compensation for loss of earnings to a family member of a person who has died (motor liability insurance)	Yes	No	No	No	No
1332	Daily allowance for a serious illness of a child (voluntary insurance)	Yes	No	No	No	No
1334	Compensation for loss of earnings (loan insurance)	Yes	No	No	No	No
1368	Continuous compensation for loss of earnings to a family member (act on State indemnity operations)	No	No	No	No	No
1369	Continuous compensation for loss of earnings (act on compensation for crime damage)	No	No	No	No	No
1370	Continuous compensation for loss of earnings (act on State indemnity operations)	No	No	No	No	No
1371	Continuous compensation for loss of earnings (game damage act)	No	No	No	No	No
1390	Compensation for loss of earnings for a rehabilitation period over one year after the injury (motor liability insurance)	No	No	No	No	No
1391	Compensation for loss of earnings to a family member of a person who has died (liability insurance)	Yes	No	No	No	No
1398	Compensation for loss of earnings over one year after the injury (motor liability insurance)	No	No	No	No	No
1399	Compensation for postponement of earned income over one year after the injury (motor liability insurance)	No	No	No	No	No
1400	Compensation for loss of earnings to a family member over one year after the injury (motor liability insurance)	No	No	No	No	No
1401	Compensation for loss of earnings to a family member of a person who has died when more than one year has passed from the injury (motor liability insurance)	No	No	No	No	No
1404	Compensation for loss of earnings resulting from permanent disability when more than one year has passed from the injury (liability insurance)	No	No	No	No	No
1407	Compensation for postponement of earned income when more than one year has passed from the injury (liability insurance)	No	No	No	No	No







**2.2 Military and non-military service benefits**

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1219	Reservist pay	Yes	No	No	No	No
1220	Supplementary service pay (Non-Military Service Act)	Yes	No	No	No	No
1283	Daily allowance for conscripts, reservists, students of the Emergency Services College or persons liable for non-military service	Yes	No	No	No	No
1343	Conscript's allowance (conscript's allowance act)	Yes	No	No	No	No

### 2.3 Compensations for loss of maintenance

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1136	Compensation for loss of maintenance (act on compensation for crime damage)	Yes	No	No	No	No
1138	Compensation for loss of maintenance (act on State indemnity operations)	Yes	No	No	No	No
1140	Compensation for loss of maintenance (game damage act)	Yes	No	No	No	No
1154	Compensation for decrease of maintenance (Act on Compensation from State Funds for the Arrest or Detention of an Innocent Person)	Yes	No	No	No	No
1212	Compensation for loss of maintenance (liability insurance)	Yes	No	No	No	No
1246	Compensation for loss of maintenance (pharmaceutical injuries insurance)	Yes	No	No	No	No



## 2.4 Compensation for functional limitation, permanent

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1133	Compensation for functional limitation (occupational accident insurance)	Yes	No	No	No	No
1144	Compensation for functional limitation, permanent (act on compensation for crime damage)	Yes	No	No	No	No
1148	Compensation for functional limitation, permanent (act on State indemnity operations)	Yes	No	No	No	No
1151	Compensation for functional limitation, permanent (game damage act)	Yes	No	No	No	No
1156	Compensation for functional limitation, permanent (act on the compensation of damage on State official journeys)	Yes	No	No	No	No
1176	Compensation for functional limitation (military illnesses and accidents)	Yes	No	No	No	No
1180	Compensation for functional limitation, permanent (military illnesses and accidents)	Yes	No	No	No	No
1189	Compensation for functional limitation, permanent (motor liability insurance)	Yes	No	No	No	No
1196	Compensation for functional limitation, permanent (travel insurance)	Yes	No	No	No	No
1201	Compensation for functional limitation, permanent (private accident insurance)	Yes	No	No	No	No
1205	Compensation for functional limitation, permanent (medical expenses insurance)	Yes	No	No	No	No
1213	Compensation for functional limitation, permanent (liability insurance)	Yes	No	No	No	No
1228	Compensation for functional limitation, permanent (patient insurance)	Yes	No	No	No	No
1249	Compensation for functional limitation, permanent (pharmaceutical injuries insurance)	Yes	No	No	No	No
1274	Compensation for functional limitation (statutory insurance coverage for professional athletes)	Yes	No	No	No	No
1275	Compensation for functional limitation, permanent (voluntary sports insurance)	Yes	No	No	No	No
1365	Compensation for functional limitation, permanent (military illnesses and accidents)	Yes	No	No	No	No

## 2.5 Compensation for functional limitation, temporary

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1142	Compensation for functional limitation, temporary (act on compensation for crime damage)	Yes	No	No	No	No
1143	Compensation for suffering (act on compensation for crime damage)	Yes	No	No	No	No
1146	Compensation functional limitation, temporary (act on State indemnity operations)	Yes	No	No	No	No
1147	Compensation for suffering (act on State indemnity operations)	Yes	No	No	No	No
1150	Compensation for functional limitation, temporary (game damages act)	Yes	No	No	No	No
1155	Compensation for suffering (Act on Compensation from State Funds for the Arrest or Detention of an Innocent Person)	Yes	No	No	No	No
1188	Compensation for functional limitation, temporary (motor liability insurance)	Yes	No	No	No	No
1192	Compensation for mental suffering to a family member (motor liability insurance)	Yes	No	No	No	No
1197	Compensation for functional limitation, temporary (travel insurance)	Yes	No	No	No	No
1202	Compensation for functional limitation, temporary (private accident insurance)	Yes	No	No	No	No
1206	Compensation for functional limitation, temporary (medical expenses insurance)	Yes	No	No	No	No
1214	Compensation for functional limitation, temporary (liability insurance)	Yes	No	No	No	No
1227	Compensation for functional limitation, temporary (patient insurance)	Yes	No	No	No	No
1248	Compensation for functional limitation, temporary (pharmaceutical injuries insurance)	Yes	No	No	No	No
1316	Compensation for suffering to a family member (act on State indemnity operations)	Yes	No	No	No	No
1393	Compensation for mental suffering to a family member (liability insurance)	Yes	No	No	No	No

## 2.6 Funeral grants

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1102	Funeral grant (statutory earnings-related pension insurance)	No	Yes	No	No	No
1117	Funeral grant (voluntary earnings-related pension insurance)	No	Yes	No	No	No
1135	Funeral assistance (occupational accident insurance)	No	Yes	No	No	No
1157	Funeral grant (act on the compensation of damage on State official journeys)	No	Yes	No	No	No
1162	Funeral grant (military injuries act)	No	Yes	No	No	No
1178	Funeral grant (military illnesses and accidents)	No	Yes	No	No	No
1198	Funeral grant (voluntary non-life insurance)	No	Yes	No	No	No
1260	Funeral grant (direct supplementary pension scheme)	No	Yes	No	No	No
1278	Funeral grant (statutory insurance coverage for professional athletes)	No	Yes	No	No	No
1279	Funeral grant (voluntary sports insurance)	No	Yes	No	No	No
1337	Funeral grant (TEL supplementary pension cover)	No	Yes	No	No	No
1340	Funeral grant (group pension insurance)	No	Yes	No	No	No
1373	Funeral grant (public insurance funds act)	No	Yes	No	No	No

**2.7 Care allowances**

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1127	Care allowance (occupational accident insurance)	Yes	No	No	No	No
1128	Handicap supplement (occupational accident insurance)	Yes	No	No	No	No
1170	Care allowance (military illnesses and accidents)	Yes	No	No	No	No
1171	Handicap supplement (military illnesses and accidents)	Yes	No	No	No	No
1193	Care allowance (motor liability insurance)	Yes	No	No	No	No
1216	Care allowance (liability insurance)	Yes	No	No	No	No
1231	Care allowance (patient insurance)	Yes	No	No	No	No
1252	Care allowance (pharmaceutical injuries insurance)	Yes	No	No	No	No
1276	Care allowance (statutory insurance coverage for professional athletes)	Yes	No	No	No	No
1277	Care allowance (voluntary sports insurance)	Yes	No	No	No	No
1341	Handicap supplement (statutory insurance coverage for professional athletes)	Yes	No	No	No	No

## 2.8 Payments related to rehabilitation and illness

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1043	Rehabilitation allowance (rehabilitation act)	Yes	No	No	No	No
1044	Rehabilitation allowance for pensioners (rehabilitation act)	Yes	No	No	No	No
1045	Partial rehabilitation allowance (rehabilitation act)	Yes	No	No	No	No
1046	Means-tested rehabilitation assistance (rehabilitation act)	Yes	No	No	No	No
1047	Rehabilitation allowance for young persons (rehabilitation act)	Yes	No	No	No	No
1049	Partial sickness allowance (Health Insurance Act)	Yes	No	No	No	No
1050	Sickness allowance (Health Insurance Act)	Yes	No	No	No	No
1051	YEL daily allowance (Health Insurance Act)	Yes	No	No	No	No
1052	Special care allowance (Health Insurance Act)	Yes	No	No	No	No
1053	Daily allowance for communicable diseases (Health Insurance Act)	Yes	No	No	No	No
1094	Rehabilitation allowance (statutory earnings-related pension insurance)	Yes	No	No	No	No
1096	Rehabilitation assistance (statutory earnings-related pension insurance)	Yes	No	No	No	No
1097	Rehabilitation increment (statutory earnings-related pension insurance)	No	No	No	Yes	No
1098	Partial rehabilitation assistance (statutory earnings-related pension insurance)	Yes	No	No	No	No
1099	Partial rehabilitation allowance (statutory earnings-related pension insurance)	Yes	No	No	No	No
1116	Sickness assistance or allowance (pension funds)	Yes	No	No	No	No
1121	MELA sickness allowance (act on compensating a waiting period according to the Health Insurance Act to farmers)	Yes	No	No	No	No
1131	Rehabilitation allowance (occupational accident insurance)	Yes	No	No	No	No
1160	Supplementary annuity (military injuries act)	Yes	No	No	No	No
1175	Rehabilitation allowance (military illnesses and accidents)	Yes	No	No	No	No
1282	Compensation for daily hospital charge (hospitalisation insurance)	No	Yes	No	No	No
1303	Partial rehabilitation increment (statutory earnings-related pension insurance)	No	No	No	Yes	No
1308	Support for a special health reason (Åland Islands)	Yes	No	No	No	No
1354	Rehabilitation allowance (Åland Islands)	Yes	No	No	No	No

## 2.9 Benefits for families with children, and home care allowance

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1001	Parental allowance	Yes	No	No	No	No
1002	Special maternity allowance	Yes	No	No	No	No
1003	Paternity allowance	Yes	No	No	No	No
1004	Maternity allowance	Yes	No	No	No	No
1005	Partial parental allowance	Yes	No	No	No	No
1006	Child home care allowance: care allowance	Yes	No	No	No	No
1007	Child home care allowance: care supplement	Yes	No	No	No	No
1008	Child home care allowance: municipal supplement	Yes	No	No	No	No
1009	Flexible care allowance	Yes	No	No	No	No
1010	Partial care allowance	Yes	No	No	No	No
1011	Private day care allowance: care allowance for parents	Yes	No	No	No	No
1012	Private day care allowance: care supplement for parents	Yes	No	No	No	No
1013	Private day care allowance: municipal supplement for parents	Yes	No	No	No	No
1014	Child maintenance allowance	Yes	No	No	No	No
1232	Child home care allowance, basic component (Åland Islands)	Yes	No	No	No	No
1233	Increased child home care allowance (Åland Islands)	Yes	No	No	No	No
1234	Child home care allowance, sibling supplement (Åland Islands)	Yes	No	No	No	No
1235	Child home care allowance, basic amount supplement (Åland Islands)	Yes	No	No	No	No
1236	Child home care allowance for a multiple-birth family (Åland Islands)	Yes	No	No	No	No
1237	Child home care allowance for a sibling (Åland Islands)	Yes	No	No	No	No
1238	Partial care allowance (Åland Islands)	Yes	No	No	No	No
1290	Baby money (municipalities)	Yes	No	No	No	No
1305	Child benefit (Åland Islands)	Yes	No	No	No	No
1306	Child maintenance allowance (Åland Islands)	Yes	No	No	No	No
1307	Child home care allowance for a person living in an EU or EEC country or Switzerland (Åland Islands)	Yes	No	No	No	No
1344	Child benefit (act on child benefit)	Yes	No	No	No	No



**2.10 Other pensions**

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1026	Guarantee pension	No	No	No	Yes	No
1027	Child increase (National Pensions Act)	Yes	No	No	No	No
1040	Pension assistance	No	No	No	Yes	No
1085	Representatives' pension (act on representatives' pensions and adjustment allowance)	No	No	No	Yes	No
1086	Years-of-service pension (statutory earnings-related pension insurance)	No	No	No	Yes	No
1089	Special compensation paid to a spouse of an official in a foreign representative office	No	No	No	Yes	No
1090	Supplementary State artist pension	No	Yes	No	Yes	No
1091	Supplementary athlete pension	No	No	No	Yes	No
1092	Government member's pension	No	No	No	Yes	No
1093	President of the Republic's pension	Yes	No	No	No	No
1113	Unemployment pension (pension funds)	No	No	No	Yes	No
1119	Other pension	No	Yes	Yes	Yes	No
1262	Farm closure pension (farm closure pension act)	No	No	No	Yes	No
1317	Supplementary journalist pension	No	Yes	No	Yes	No
1320	Supplementary switchboard operator pension	No	No	No	Yes	No
1321	Supplementary pension for a person insured under the Employees' Pensions Act (TEL)	No	No	No	Yes	No
1331	Unemployment pension (group pension insurance)	No	No	No	Yes	No

## 2.11 Other benefits

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1022	Job alternation compensation (Kela)	Yes	No	No	No	No
1041	Housing allowance for pension recipients	Yes	No	No	No	No
1042	General housing allowance	Yes	No	No	No	No
1059	Job alternation compensation (unemployment funds)	Yes	No	No	No	No
1074	Payment from a capital redemption policy	No	Yes	No	No	No
1120	Other benefit	No	Yes	No	No	No
1158	Death benefit (act on the compensation of damage on State official journeys)	No	Yes	No	No	No
1167	Compensation (Act on Compensation for the Excessive Length of Judicial Proceedings)	Yes	No	No	No	No
1181	Death benefit (military illnesses and accidents, crisis management)	No	Yes	No	No	No
1217	Compensation for persons trained in the Emergency Services College (Rescue Act)	Yes	No	No	No	No
1218	Start-up grant (Act on Public Employment and Business Service)	Yes	No	No	No	No
1270	Unjust enrichment	Yes	No	No	No	No
1292	Other benefit (municipalities)	No	Yes	No	No	No
1299	Farmer's early retirement aid, basic amount	No	No	No	Yes	No
1300	Farmer's early retirement aid, supplementary amount	No	No	No	Yes	No
1301	Farmer's early retirement aid, child increase	No	No	No	Yes	No
1304	General housing allowance (Åland Islands)	Yes	No	No	No	No
1309	Daily allowance (Åland Islands)	Yes	No	No	No	No
1366	Death benefit (military illnesses and accidents)	No	Yes	No	No	No
1372	Parting grant (public insurance funds act)	Yes	No	No	No	No
1374	Additional daily allowance (public insurance funds act)	Yes	No	No	No	No
1389	Loss from a capital redemption policy	Yes	No	No	No	No

## 2.12 Other payments based on a voluntary insurance

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1061	Compensation paid based on a sick leave or temporary incapacity to work (voluntary insurance)	Yes	No	No	No	No
1062	Pension (voluntary personal pension scheme taken out by a private person)	No	Yes	No	Yes	No
1063	Pension (voluntary personal pension scheme taken out by the employer)	No	No	No	Yes	No
1065	Surrender value (voluntary personal pension scheme taken out by a private person)	No	Yes	No	No	No
1066	Death benefit (voluntary personal pension scheme)	No	Yes	No	No	No
1067	Surrender value (voluntary personal pension scheme taken out by the employer)	Yes	No	No	No	No
1068	Death benefit (group pension insurance)	No	Yes	No	No	No
1071	Saved amount (endowment insurance)	No	Yes	No	No	No
1072	Surrender value (endowment insurance)	No	Yes	No	No	No
1073	Death benefit (endowment insurance)	No	Yes	No	No	No
1075	Death benefit (risk life insurance)	No	Yes	No	No	No
1076	Compensation for illness, incapacity to work or permanent functional limitation (voluntary insurance)	Yes	No	No	No	No
1112	Part-time pension (group pension insurance)	No	No	No	Yes	No
1118	Death benefit (term insurance)	No	Yes	No	No	No
1195	Death benefit (travel insurance)	No	Yes	No	No	No
1200	Death benefit (private accident insurance)	No	Yes	No	No	No
1204	Death benefit (medical expenses insurance)	No	Yes	No	No	No
1261	Pension (single premium voluntary pension insurance)	No	Yes	No	Yes	No
1326	Surrender value (risk life insurance)	No	Yes	No	No	No
1327	Saved amount (risk life insurance)	No	Yes	No	No	No
1342	Part-time pension (voluntary earnings-related pension insurance)	No	No	No	Yes	No
1375	Death benefit (athlete pension insurance)	No	Yes	No	No	No
1378	Unemployment pension (voluntary personal pension scheme taken out by a private person)	No	Yes	No	Yes	No
1379	Unemployment pension (voluntary personal pension scheme taken out by the employer)	No	No	No	Yes	No
1386	Other compensation for the death of a family member (voluntary insurance)	No	Yes	No	No	No
1387	Loss from endowment insurance, saved amount	Yes	No	No	No	No
1388	Loss from endowment insurance, surrender value	Yes	No	No	No	No
1392	Lump sum payment from low-value vested pensions (group pension insurance)	Yes	No	No	No	No
1394	Profit from an insurance contract	No	Yes	No	No	No
1395	Calculated profit from an insurance contract	No	Yes	No	No	No
1396	Loss from an insurance contract	Yes	No	No	No	No
1397	Loss from a voluntary fixed-term pension insurance policy	Yes	No	No	No	No



## 2.13 Student benefits

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1023	Interest assistance (act on financial aid for students)	Yes	No	No	No	No
1024	Housing supplement (act on financial aid for students)	Yes	No	No	No	No
1025	Study grant (act on financial aid for students)	Yes	No	No	No	No
1103	Scholarship for qualified employee	Yes	No	No	No	No
1104	Adult education allowance	Yes	No	No	No	No
1239	Study grant (Åland Islands)	Yes	No	No	No	No
1240	Study grant for adults (Åland Islands)	Yes	No	No	No	No
1241	Special study supplement (Åland Islands)	Yes	No	No	No	No
1242	Student housing supplement (Åland Islands)	Yes	No	No	No	No
1243	Provider supplement to the study grant (Åland Islands)	Yes	No	No	No	No
1291	Student assistance (municipalities)	Yes	No	No	No	No
1345	Basic amount of the orphan's pension for students	No	No	No	Yes	No
1383	Daily allowance for a student in apprenticeship training	Yes	No	No	No	No
1384	Family allowance for a student in apprenticeship training	Yes	No	No	No	No

## 2.14 Survivors' pensions

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1028	Spouse's continuing pension, additional amount (National Pensions Act)	No	Yes	No	Yes	No
1029	Spouse's continuing pension, basic amount (National Pensions Act)	No	No	No	Yes	No
1030	Orphan's pension, additional amount (National Pensions Act)	No	No	No	Yes	No
1031	Spouse's initial pension (National Pensions Act)	No	No	No	Yes	No
1032	Orphan's pension, basic amount (National Pensions Act)	No	No	No	Yes	No
1077	Survivors' pension (statutory earnings-related pension insurance)	No	No	No	Yes	No
1105	Survivors' pension (voluntary earnings-related pension insurance)	No	No	No	Yes	No
1122	Survivors' pension (occupational accident insurance)	No	No	No	Yes	No
1123	Assistance pension (accident insurance act)	No	Yes	No	Yes	No
1161	Assistance pension (military injuries act)	Yes	No	No	No	No
1179	Survivors' pension (military illnesses and accidents)	No	No	No	Yes	No
1182	Survivors' pension (motor liability insurance)	No	No	No	Yes	No
1221	Survivors' pension (patient insurance)	No	No	No	Yes	No
1255	Survivors' pension (direct supplementary pension scheme)	No	No	No	Yes	No
1271	Survivors' pension (voluntary personal pension scheme taken out by a private person)	No	Yes	No	Yes	No
1280	Survivors' pension (statutory insurance coverage for professional athletes)	No	No	No	Yes	No
1281	Survivors' pension (voluntary sports insurance)	No	No	No	Yes	No
1296	Survivors' pension (group pension insurance)	No	No	No	Yes	No
1318	Survivors' pension (act on the survivors' pensions and funeral grants of State officials)	No	No	No	Yes	No
1319	Extraordinary survivors' pension (former postholders in the Finnish Defence Forces)	No	No	No	Yes	No
1322	Survivors' pension (State widows and orphans fund)	No	No	No	Yes	No
1324	Survivors' pensions (supplementary pensions for employees of foreign representative offices)	No	No	No	Yes	No
1325	Survivors' pension (State artist pension)	No	Yes	No	Yes	No
1328	Survivors' pension (journalist pension)	No	Yes	No	Yes	No
1333	Survivors' pension (act on the pension right of the President of the Republic)	Yes	No	No	No	No
1355	Survivor's pension (Åland Islands)	No	No	No	Yes	No
1360	Survivor's pension for a member of the Legislative Assembly or the provincial government (Åland Islands)	No	No	No	Yes	No
1376	Survivors' pension (voluntary personal pension scheme taken out by the employer)	No	No	No	Yes	No



**2.15 Front-veteran's supplements**

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1036	Front-veteran's supplement	Yes	No	No	No	No
1037	Additional front-veteran's supplement	Yes	No	No	No	No
1038	Front-veteran's supplement paid to abroad	Yes	No	No	No	No
1330	Front-veteran's assistance for foreign volunteer front-veterans	Yes	No	No	No	No



**2.16 Group life insurance payments**

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1101	Financial support (public sector pensions act)	No	Yes	No	No	No
1164	Financial support, basic amount (Collective Agreement for State Civil Servants and Employees under Contract)	No	Yes	No	No	No
1165	Financial support, child increase (Collective Agreement for State Civil Servants and Employees under Contract)	No	Yes	No	No	No
1166	Financial support, increase for accidental death (Collective Agreement for State Civil Servants and Employees under Contract)	No	Yes	No	No	No
1284	Group life insurance, surviving spouse's share (employees' group life insurance)	No	Yes	No	No	No
1285	Group life insurance, orphan's share (employees' group life insurance)	No	Yes	No	No	No
1286	Group life insurance, increase for accidental death (employees' group life insurance)	No	Yes	No	No	No
1287	Group life insurance, child increase (farmers' pensions act)	No	Yes	No	No	No
1288	Group life insurance, increase for accidental death (farmers' pensions act)	No	Yes	No	No	No
1289	Financial support (paid by the employer)	No	Yes	No	No	No
1302	Group life insurance, basic amount (farmers' pensions act)	No	Yes	No	No	No

## 2.17 Disability benefits

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1033	Disability pension (National Pensions Act)	No	No	No	Yes	No
1035	Rehabilitation subsidy (National Pensions Act)	No	No	No	Yes	No
1069	Disability benefit (group life insurance)	No	No	No	No	No
1070	Disability allowance (group life insurance)	Yes	No	No	No	No
1078	Disability pension (statutory earnings-related pension insurance)	No	No	No	Yes	No
1079	Partial disability pension (statutory earnings-related pension insurance)	No	No	No	Yes	No
1095	Rehabilitation subsidy (statutory earnings-related pension insurance)	No	No	No	Yes	No
1100	Partial rehabilitation subsidy (statutory earnings-related pension insurance)	No	No	No	Yes	No
1106	Disability pension (voluntary earnings-related pension insurance)	No	No	No	Yes	No
1107	Partial disability pension (voluntary earnings-related pension insurance)	No	No	No	Yes	No
1114	Rehabilitation subsidy (voluntary earnings-related pension insurance)	No	No	No	Yes	No
1115	Partial rehabilitation subsidy (voluntary earnings-related pension insurance)	No	No	No	Yes	No
1124	Occupational accident pension (occupational accident insurance)	No	No	No	Yes	No
1132	Annuity (occupational accident insurance)	No	Yes	No	No	No
1159	Annuity (military injuries act)	Yes	No	No	No	No
1174	Occupational accident pension (military illnesses and accidents)	No	No	No	Yes	No
1183	Disability pension (motor liability insurance)	No	No	No	Yes	No
1222	Disability pension (patient insurance)	No	No	No	Yes	No
1245	Disability pension (pharmaceutical injuries insurance)	No	No	No	Yes	No
1256	Disability pension (direct supplementary pension scheme)	No	No	No	Yes	No
1257	Partial disability pension (direct supplementary pension scheme)	No	No	No	Yes	No
1265	Disability pension (group pension insurance)	No	No	No	Yes	No
1272	Occupational accident pension (statutory insurance coverage for professional athletes)	No	No	No	Yes	No
1273	Occupational accident pension (voluntary sports insurance)	No	No	No	Yes	No
1293	Partial disability pension (group pension insurance)	No	No	No	Yes	No
1294	Rehabilitation subsidy (group pension insurance)	No	No	No	Yes	No
1295	Partial rehabilitation subsidy (group pension insurance)	No	No	No	Yes	No
1297	Disability pension (life insurance)	No	No	No	Yes	No
1323	Disability pension (supplementary pensions for employees of foreign representative offices)	No	No	No	Yes	No
1336	Disability pension (voluntary personal pension scheme taken out by a private person)	No	Yes	No	Yes	No
1338	Rehabilitation subsidy (direct supplementary pension scheme)	No	No	No	Yes	No
1339	Partial rehabilitation subsidy (direct supplementary pension scheme)	No	No	No	No	No

1350	Disability pension (Åland Islands)	No	No	No	Yes	No
1351	Partial disability pension (Åland Islands)	No	No	No	Yes	No
1352	Rehabilitation subsidy (Åland Islands)	No	No	No	Yes	No
1353	Partial rehabilitation subsidy (Åland Islands)	No	No	No	Yes	No
1359	Disability pension for a member of the Legislative Assembly or the provincial government (Åland Islands)	No	No	No	Yes	No
1377	Disability pension (voluntary personal pension scheme taken out by the employer)	No	No	No	Yes	No



## 2.18 Unemployment benefits

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1015	Labour market subsidy	Yes	No	Yes	No	No
1016	Child increase (unemployment security act)	Yes	No	No	No	No
1017	Increase (labour market subsidy or basic unemployment allowance)	Yes	No	No	No	No
1018	Expense allowance for when abroad (unemployment benefit)	Yes	No	No	No	No
1019	Expense allowance (unemployment benefit)	Yes	No	No	No	No
1020	Basic unemployment allowance	Yes	No	Yes	No	No
1021	Increased expense allowance (unemployment benefit)	Yes	No	No	No	No
1054	Basic component of the earnings-related allowance	Yes	No	Yes	No	No
1055	Increased earnings-related component of the earnings-related allowance	Yes	No	No	No	No
1056	Child increase to earnings-related allowance	Yes	No	No	No	No
1058	Commuting and relocation allowance (unemployment security act)	Yes	No	No	No	No
1060	Unemployment benefit (voluntary insurance)	Yes	No	No	No	No
1083	Adjustment pension (act on representatives' pensions and adjustment allowance)	No	No	No	Yes	No
1084	Adjustment allowance (act on representatives' pensions and adjustment allowance)	Yes	No	No	No	No
1263	Child increase to commuting and relocation allowance (unemployment security act)	Yes	No	No	No	No
1264	Increased commuting and relocation allowance (unemployment security act)	Yes	No	No	No	No
1310	Employment subsidy (Åland Islands)	Yes	No	No	No	No
1311	Basic unemployment allowance (Åland Islands)	Yes	No	Yes	No	No
1312	Increase to basic unemployment allowance (Åland Islands)	Yes	No	No	No	No
1313	Child increase to basic unemployment allowance (Åland Islands)	Yes	No	No	No	No
1314	Labour market subsidy (Åland Islands)	Yes	No	Yes	No	No
1315	Earnings-related component of earnings-related allowance	Yes	No	No	No	No
1361	Adjustment allowance (Åland Islands)	Yes	No	No	No	No
1364	Recurring compensation paid to a civil servant	Yes	No	No	No	No
1362	Increment (labour market subsidy) (Åland Islands)	Yes	No	No	No	No
1363	Child increase (labour market subsidy) (Åland Islands)	Yes	No	No	No	No

## 2.19 Old-age pensions

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1034	Old-age pension (National Pensions Act)	No	No	No	Yes	No
1064	Old-age pension (group pension insurance)	No	No	No	Yes	No
1080	Partial early old-age pension (statutory earnings-related pension insurance)	No	No	No	Yes	No
1081	Old-age pension (statutory earnings-related pension insurance)	No	No	No	Yes	No
1082	Early old-age pension (statutory earnings-related pension insurance)	No	No	No	Yes	No
1087	Part-time pension (statutory earnings-related pension insurance)	No	No	No	Yes	No
1088	Old-age pension (supplementary pensions for employees of foreign representative offices)	No	No	No	Yes	No
1108	Old-age pension (voluntary earnings-related pension insurance)	No	No	No	Yes	No
1109	Partial old-age pension (voluntary earnings-related pension insurance)	No	No	No	Yes	No
1110	Early old-age pension (voluntary earnings-related pension insurance)	No	No	No	Yes	No
1111	Early pension (voluntary earnings-related pension insurance)	No	No	No	Yes	No
1258	Old-age pension (direct supplementary pension scheme)	No	No	No	Yes	No
1259	Early old-age pension (direct supplementary pension scheme)	No	No	No	Yes	No
1346	Old-age pension (Åland Islands)	No	No	No	Yes	No
1347	Early old-age pension (Åland Islands)	No	No	No	Yes	No
1348	Partial early old-age pension (Åland Islands)	No	No	No	Yes	No
1349	Part-time pension (Åland Islands)	No	No	No	Yes	No
1356	Old-age pension for a member of the Legislative Assembly or the provincial government (Åland Islands)	No	No	No	Yes	No
1357	Advance old-age pension for a member of the Legislative Assembly or the provincial government (Åland Islands)	No	No	No	Yes	No
1358	Early old-age pension for a member of the Legislative Assembly or the provincial government (Åland Islands)	No	No	No	Yes	No
1385	Old-age pension (athlete pension insurance)	No	No	No	Yes	No

**2.20 Deductible items**

Code	Label	Entry of Taxability of benefit information prevented	Taxability of benefit information mandatory	Benefit unit mandatory	Grounds for pension paid to a non-resident taxpayer information is mandatory for a non-resident taxpayer	Reporting a negative amount is allowed
1266	Withholding tax	Yes	No	No	No	Yes
1267	Tax at source	Yes	No	No	No	Yes
1268	Tax at source deduction	Yes	No	No	No	No
1269	Distrain	Yes	No	No	No	No

