

Income data – Calculation rules 2021

Incomes Register Unit

Version history

Version	Date	Description
1.0	01/06/2020	<p>Published a version of the document containing the 2021 changes to data content.</p> <p>Added new calculation rules:</p> <ul style="list-style-type: none"> • Benefit payment deductions total (BenefitDeductionTotal) has been divided into 3.2.3 Deductions from net payments total (BenefitNetDeductionTotal) and 3.2.4 Deductions from gross payments total (BenefitGrossDeductionTotal) • 3.2.6 Returned withheld taxes (BenefitWithholdingReturn) • 3.2.8 Returned tax at source (BenefitTaxAtSourceReturn) • 3.2.9 Tax at source deductions (BenefitTaxAtSourceDeduction) • 3.2.10 Payments subject to distraint (BenefitDistraint) • 3.2.17 Payments not affecting taxation total (NoTaxEffectTotal) • 3.2.18 Withholding from the repayment total (WithholdTotal) • 3.2.19 Tax at source from the repayment total (RecoveryBenefitTaxAtSourceTotal)
1.01	07/10/2021	<p>Added new calculation rules:</p> <ul style="list-style-type: none"> • 1.2.20 Income subject to earnings-related pension insurance contributions reported as an unjust enrichment (UnjustEnrichmentSubToPensionInsContribution) • 1.2.21 Income subject to accident and occupational disease insurance contributions reported as an unjust enrichment (UnjustEnrichmentSubToAccInsContribution) • 1.2.22 Income subject to unemployment insurance contributions reported as an unjust enrichment (UnjustEnrichmentSubToUnemploymentInsContribution) • 1.2.23 Income subject to health insurance contributions reported as an unjust enrichment (UnjustEnrichmentSubToHealthInsContribution)
	03/01/2023	Added Section 1 'Introduction'.

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1 INTRODUCTION

This document presents the calculation rules used in the Incomes Register's transcripts and record subscriptions. Read the document 'Transcripts in the Incomes Register' for more information about transcripts, and the document 'Technical interface – Distribution of data from the Incomes Register' for more information about record subscriptions distributed through the interface.

2 SUMMARY DATA, EARNINGS PAYMENT REPORTS

2.1 General

Summary data is calculated from the data in earnings payment reports queried on the basis of query criteria specified on a case-by-case basis. The query criteria can be specified in record and transcript subscriptions and via the user interface. The sum data is calculated according to case-specific grouping factors using the calculation rules presented in the next section. Sum totals of earnings payment reports can be calculated, for example, payer specifically, payer-payment date specifically, income earner specifically or income earner-payment date specifically.

2.2 Calculation rules

The description of the calculation rules uses the following concepts:

- An income type is an unjust enrichment if the Unjust enrichment value of the income type is "true" or the income type code is 359 (Unjust enrichment)
- An income type is a recovery if the Recovery value of the income type is "true".
- The amount reported for an income type means the Amount value of the income type.

2.2.1 Number of earnings payment reports (WageReportCount)

The number of earnings payment reports stored in the Incomes Register.

The number includes the earnings payment reports valid at the time the transcript is generated. A new earnings payment report and reports replacing it are counted as a single report. Cancelled reports are not included in the number.

2.2.2 Payments total (IncomeTotal)

The amounts reported for the following income types are included in the sum total:

- income type 101
- 200 series income types
- 300 series income types, with the exception of income types 321–325.

The following situations are exceptions:

- An income type is not included in the sum if it is an unjust enrichment or recovery.

2.2.3 Income subject to earnings-related pension insurance contributions (SubToPensionInsContribution)

The amounts reported for income types of the 100, 200 and 300 series are included in the sum total as described below. The following situations are exceptions:

- Income types submitted in a report are not included in the sum if the payer has specified in the Type of exception to insurance data item that the obligation to provide insurance does not apply to the income submitted in the report (Type of exception to insurance is 1, 3, 6 or 7).

- The amount reported for an income type is not included in the sum if the income type is an unjust enrichment or recovery.

Taking income types into consideration, 100 series

The amount reported for the Total wages (101) income type is included in the sum. The following situations are exceptions:

- The amount reported for the income type is not included in the sum if the income type Total wages subject to social insurance contributions (103) or Total wages subject to earnings-related pension insurance contribution (102) has been submitted in the report.
- The amount reported for an income type is not included in the sum if the payer has specified in the Type of insurance information data item that the income type is exceptionally not subject to earnings-related pension insurance contributions (Type of insurance information is 1 or 2, Grounds for insurance contribution is "false").
- If the Deduction before withholding (419) income type has been submitted in the report, the amount reported for it is subtracted from the total amount of income types used as the grounds for earnings-related pension insurance contributions.
- The amount reported for the Deduction before withholding (419) income type is not, however, subtracted from the total amount if the payer has confirmed in the Type of insurance information data item that income type 419 is not subject to earnings-related pension insurance contributions (Type of insurance information is 1 or 2, Grounds for insurance contribution is "false").
- The maximum amount subtracted from the total amount is the total amount reported for income types used as the grounds for earnings-related pension insurance contributions.

The amounts reported for the income types Total wages subject to earnings-related pension insurance contribution (102) and Total wages subject to social insurance contributions (103) are included in the sum.

Taking income types into consideration, 200 and 300 series

The amounts reported for those income types that are subject to earnings-related pension insurance contributions according to the income type codes are included in the sum. The following situations are exceptions:

- The amount reported for an income type is not included in the sum if the payer has specified in the Type of insurance information data item that the income type is exceptionally not subject to earnings-related pension insurance contributions (Type of insurance information is 1 or 2, Grounds for insurance contribution is "false").
- The amount reported for an income type is included in the sum, even if the income type is not subject to earnings-related pension insurance contributions according to the income type codes if the payer has specified in the Type of insurance information data item that the income type is exceptionally subject to earnings-related pension insurance contributions (Type of insurance information is 1 or 2, Grounds for insurance contribution is "true").
- If the income type is Car benefit (304) and the Compensation collected for car benefit (401) income type has been submitted in the report, the amount reported for income type 401 is subtracted from the amount of income type 304 (however, the maximum amount subtracted is the amount reported for income type 304) before the amount is included in the sum.
- The amount reported for the Reimbursement collected for the other fringe benefits (407) income type is subtracted from the total amount of the Accommodation benefit (301), Telephone benefit (330), Meal benefit (334) and Other fringe benefits (317) income types before the amount is included in the sum. The amount reported for the Reimbursement collected for other fringe benefits (407) income type is not, however, subtracted from the total amount if the payer has confirmed in the Type of insurance information data item that income type 407 is not subject to earnings-related pension insurance contributions (Type of insurance information is 1 or 2, Grounds for insurance contribution is "false"). The maximum amount subtracted from the total amount is the total amount reported for income types 301, 330, 334 and 317.

- The amount reported for the Meal benefit (334) income type is not included in the sum, if the Reimbursement for meal benefit corresponds to taxable value entry = "true" has been specified for the income type. If the Deduction before withholding (419) income type has been submitted in the report, the amount reported for it is subtracted from the total amount of income types used as the grounds for earnings-related pension insurance contributions.
- The amount reported for the Deduction before withholding (419) income type is not, however, subtracted from the total amount if the payer has confirmed in the Type of insurance information data item that income type 419 is not subject to earnings-related pension insurance contributions (Type of insurance information is 1 or 2, Grounds for insurance contribution is "false").
- The maximum amount subtracted from the total amount is the total amount reported for income types used as the grounds for earnings-related pension insurance contributions.

2.2.4 Income subject to accident and occupational disease insurance contributions (SubToAccInsContribution)

The amounts reported for income types of the 100, 200 and 300 series are included in the sum total as described. The following situations are exceptions:

- Income types submitted in a report are not included in the sum if the payer has specified in the Type of exception to insurance data item that the obligation to provide insurance does not apply to the income submitted in the report (Type of exception to insurance is 1, 4, 6 or 8).
- The amount reported for an income type is not included in the sum if the income type is an unjust enrichment or recovery.

Taking income types into consideration, 100 series

The amount reported for the Total wages (101) income type is included in the sum. The following situations are exceptions:

- The amount reported for the income type is not included in the sum if the income type Total wages subject to social insurance contributions (103) or Total wages subject to accident and occupational disease insurance contribution (106) has been submitted in the report.
- The amount reported for an income type is not included in the sum if the payer has specified in the Type of insurance information data item that the income type is exceptionally not subject to accident and occupational disease insurance contributions (Type of insurance information is 1 or 6, Grounds for insurance contribution is "false").
- If the Deduction before withholding (419) income type has been submitted in the report, the amount reported for it is subtracted from the total amount of income types used as the grounds for accident and occupational disease insurance contributions.
- The amount reported for the Deduction before withholding (419) income type is not, however, subtracted from the total amount if the payer has confirmed in the Type of insurance information data item that income type 419 is not subject to accident and occupational disease insurance contributions (Type of insurance information is 1 or 6, Grounds for insurance contribution is "false").
- The maximum amount subtracted from the total amount is the total amount reported for income types used as the grounds for accident and occupational disease insurance contributions.

The amounts reported for the income types Total wages subject to accident and occupational disease insurance contribution (106) and Total wages subject to social insurance contributions (103) are included in the sum.

Taking income types into consideration, 200 and 300 series

The amounts reported for those income types that are subject to accident and occupational disease insurance contributions according to the income type codes are included in the sum. The following situations are exceptions:

- The amount reported for an income type is not included in the sum if the payer has specified in the Type of insurance information data item that the income type is exceptionally not subject to accident and occupational disease insurance contributions (Type of insurance information is 1 or 6, Grounds for insurance contribution is "false").
- The amount reported for an income type is included in the sum, even if the income type is not subject to accident and occupational disease insurance contributions according to the income type codes if the payer has specified in the Type of insurance information data item that the income type is exceptionally subject to accident and occupational disease insurance contributions (Type of insurance information is 1 or 6, Grounds for insurance contribution is "true").
- If the income type is Car benefit (304) and the Compensation collected for car benefit (401) income type has been submitted in the report, the amount reported for income type 401 is subtracted from the amount of income type 304 (however, the maximum amount subtracted is the amount reported for income type 304) before the amount is included in the sum.
- The amount reported for the Reimbursement collected for the other fringe benefits (407) income type is subtracted from the total amount of the Accommodation benefit (301), Telephone benefit (330), Meal benefit (334) and Other fringe benefits (317) income types before the amount is included in the sum. The amount reported for the Reimbursement collected for other fringe benefits (407) income type is not, however, subtracted from the total amount if the payer has confirmed in the Type of insurance information data item that income type 407 is not subject to accident and occupational disease insurance contributions (Type of insurance information is 1 or 6, Grounds for an insurance contribution is "false"). The maximum amount subtracted from the total amount is the total amount reported for income types 301, 330, 334 and 317.
- The amount reported for the Meal benefit (334) income type is not included in the sum, if the Reimbursement for meal benefit corresponds to taxable value entry = "true" has been specified for the income type.
- If the Deduction before withholding (419) income type has been submitted in the report, the amount reported for it is subtracted from the total amount of income types used as the grounds for accident and occupational disease insurance contributions.
- The amount reported for the Deduction before withholding (419) income type is not, however, subtracted from the total amount if the payer has confirmed in the Type of insurance information data item that income type 419 is not subject to accident and occupational disease insurance contributions (Type of insurance information is 1 or 6, Grounds for insurance contribution is "false").
- The maximum amount subtracted from the total amount is the total amount reported for the income types used as the grounds for accident and occupational disease insurance contributions.

2.2.5 Income subject to unemployment insurance contributions (SubToUnemploymentInsContribution)

The amounts reported for the income types of the 100, 200 and 300 series are included in the sum total as described below. The following situations are exceptions:

- Income types submitted in a report are not included in the sum if the payer has specified in the Type of exception to insurance data item that the obligation to provide insurance does not apply to the income submitted in the report (Type of exception to insurance is 1, 5, 6 or 9).
- The amount reported for an income type is not included in the sum if the income type is an unjust enrichment or recovery.

Taking income types into consideration, 100 series

The amount reported for the Total wages (101) income type is included in the sum. The following situations are exceptions:

- The amount reported for the income type is not included in the sum if the income types Total wages subject to social insurance contributions (103) or Total wages subject to unemployment insurance contribution (105) have been submitted in the report.

- The amount reported for an income type is not included in the sum if the payer has specified in the Type of insurance information data item that the income type is exceptionally not subject to unemployment insurance contributions (Type of insurance information is 1 or 5, Grounds for insurance contribution is "false").
- If the Deduction before withholding (419) income type has been submitted in the report, the amount reported for it is subtracted from the total amount of the income types used as the grounds for unemployment insurance contributions.
- The amount reported for the Deduction before withholding (419) income type is not, however, subtracted from the total amount if the payer has confirmed in the Type of insurance information data item that income type 419 is not subject to unemployment insurance contributions (Type of insurance information is 1 or 5, Grounds for insurance contribution is "false").
- The maximum amount subtracted from the total amount is the total amount reported for income types used as the grounds for unemployment insurance contributions.

The amounts reported for the income types Total wages subject to unemployment insurance contribution (105) and Total wages subject to social insurance contributions (103) are included in the sum.

Taking income types into consideration, 200 and 300 series

The amounts reported for those income types that are subject to unemployment insurance contributions according to the income type codes are included in the sum. The following situations are exceptions:

- The amount reported for an income type is not included in the sum if the payer has specified in the Type of insurance information data item that the income type is exceptionally not subject to unemployment insurance contributions (Type of insurance information is 1 or 5, Grounds for insurance contribution is "false").
- The amount reported for an income type is included in the sum, even if the income type is not subject to unemployment insurance contributions according to the income type codes, if the payer has specified in the Type of insurance information data item that the income type is exceptionally subject to unemployment insurance contributions (Type of insurance information is 1 or 5, Grounds for insurance contribution is "true").
- If the income type is Car benefit (304) and the Compensation collected for car benefit (401) income type has been submitted in the report, the amount reported for income type 401 is subtracted from the amount of income type 304 (however, the maximum amount subtracted is the amount reported for income type 304) before the amount is included in the sum.
- The amount reported for the Reimbursement collected for the other fringe benefits (407) income type is subtracted from the total amount of the Accommodation benefit (301), Telephone benefit (330), Meal benefit (334) and Other fringe benefits (317) income types before the amount is included in the sum. The amount reported for the Reimbursement collected for other fringe benefits (407) income type is not, however, subtracted from the total amount if the payer has confirmed in the Type of insurance information data item that income type 407 is not subject to unemployment insurance contributions (Type of insurance information is 1 or 5, Grounds for insurance contribution is "false"). The maximum amount subtracted from the total amount is the total amount reported for income types 301, 330, 334 and 317.
- The amount reported for the Meal benefit (334) income type is not included in the sum, if the Reimbursement for meal benefit corresponds to taxable value entry = "true" has been specified for the income type.
- If the Deduction before withholding (419) income type has been submitted in the report, the amount reported for it is subtracted from the total amount of the income types used as the grounds for unemployment insurance contributions.
- The amount reported for the Deduction before withholding (419) income type is not, however, subtracted from the total amount if the payer has confirmed in the Type of insurance information data item that income

- type 419 is not subject to unemployment insurance contributions (Type of insurance information is 1 or 5, Grounds for insurance contribution is “false”).
- The maximum amount subtracted from the total amount is the total amount reported for the income types used as the grounds for unemployment insurance contributions.

2.2.6 Income subject to health insurance contributions (SubToHealthInsContribution)

The amounts reported for the income types of the 100, 200 and 300 series are included in the sum total as described below. The following situations are exceptions:

- Income types submitted in a report are not included in the sum if the payer has specified in the Type of exception to insurance data item that the obligation to provide insurance does not apply to the income submitted in the report (Type of exception to insurance is 1, 2, 6 or 10).
- The amount reported for an income type is not included in the sum if the income type is an unjust enrichment or recovery.

Taking income types into consideration, 100 series

The amount reported for the Total wages (101) income type is included in the sum. The following situations are exceptions:

- The amount reported for the income type is not included in the sum if the income type Total wages subject to social insurance contributions (103) or Total wages subject to health insurance contribution (104) has been submitted in the report.
- The amount reported for an income type is not included in the sum if the payer has specified in the Type of insurance information data item that the income type is exceptionally not subject to health insurance contributions (Type of insurance information is 1 or 3, Grounds for insurance contribution is “false”).
- If the Deduction before withholding (419) income type has been submitted in the report, the amount reported for it is subtracted from the total amount of income types used as the grounds for health insurance contributions.
- The amount reported for the Deduction before withholding (419) income type is not, however, subtracted from the total amount if the payer has confirmed in the Type of insurance information data item that income type 419 is not subject to health insurance contributions (Type of insurance information is 1 or 3, Grounds for insurance contribution is “false”).
- The maximum amount subtracted from the total amount is the total amount reported for income types used as the grounds for health insurance contributions.

The amounts reported for the income types Total wages subject to health insurance contribution (104) and Total wages subject to social insurance contributions (103) are included in the sum.

Taking income types into consideration, 200 and 300 series

The amounts reported for those income types that are subject to health insurance contributions according to the income type codes are included in the sum. The following situations are exceptions:

- The amount reported for an income type is not included in the sum if the payer has specified in the Type of insurance information data item that the income type is exceptionally not subject to health insurance contributions (Type of insurance information is 1 or 3, Grounds for insurance contribution is “false”).
- The amount reported for an income type is included in the sum, even if the income type is not subject to health insurance contributions according to the income type codes if the payer has specified in the Type of insurance information data item that the income type is exceptionally subject to health insurance contributions (Type of insurance information is 1 or 3, Grounds for insurance contribution is “true”).
- If the income type is Car benefit (304) and the Compensation collected for car benefit (401) income type has been submitted in the report, the amount reported for income type 401 is subtracted from the amount of

income type 304 (however, the maximum amount subtracted is the amount reported for income type 304) before the amount is included in the sum.

- The amount reported for the Reimbursement collected for the other fringe benefits (407) income type is subtracted from the total amount of the Accommodation benefit (301), Telephone benefit (330), Meal benefit (334) and Other fringe benefits (317) income types before the amount is included in the sum. The amount reported for the Reimbursement collected for other fringe benefits (407) income type is not, however, subtracted from the total amount if the payer has confirmed in the Type of insurance information data item that income type 407 is not subject to health insurance contributions (Type of insurance information is 1 or 3, Grounds for insurance contribution is "false"). The maximum amount subtracted from the total amount is the total amount reported for income types 301, 330, 334 and 317.
- The amount reported for the Meal benefit (334) income type is not included in the sum, if the Reimbursement for meal benefit corresponds to taxable value entry = "true" has been specified for the income type.
- If the Deduction before withholding (419) income type has been submitted in the report, the amount reported for it is subtracted from the total amount of income types used as the grounds for health insurance contributions.
- The amount reported for the Deduction before withholding (419) income type is not, however, subtracted from the total amount if the payer has confirmed in the Type of insurance information data item that income type 419 is not subject to health insurance contributions (Type of insurance information is 1 or 3, Grounds for insurance contribution is "false").
- The maximum amount subtracted from the total amount is the total amount reported for income types used as the grounds for health insurance contributions.

2.2.7 Employee's earnings-related pension insurance contributions (EmployeePensionInsContribution)

The amounts reported for the Employee's pension insurance contribution (413) income type are included in the sum.

2.2.8 Employee's unemployment insurance contributions (EmployeeUnemploymentInsContribution)

The amounts reported for the Employee's unemployment insurance contribution (414) income type are included in the sum.

2.2.9 Employee's health insurance contributions (EmployeeHealthInsContribution)

The amounts reported for the Employee's health insurance contribution (412) income type are included in the sum.

2.2.10 Withheld taxes (Withholding)

The amounts reported for the Withholding tax (402) income type are included in the sum.

2.2.11 Tax at source (TaxAtSource)

The amounts reported for the Tax at source (404) income type are included in the sum.

2.2.12 Unjust enrichment total (UnjustEnrichmentTotal)

The amounts of unjust enrichment reported for the following income types are included in the sum:

- income type 101
- 200 series income types
- 300 series income types, with the exception of income types 321-325 (NB! the sum also includes income type 359).

2.2.13 Recovered payments total (RecoveryTotal)

The recovered amounts reported for the following income types are included in the sum:

- income type 101
- 200 series income types
- 300 series income types, with the exception of income types 321–325.

2.2.14 Withheld taxes from recovered amounts (RecoveryWithholding)

The amounts of withholding from recovered amounts reported for the following income types are included in the sum:

- income type 101
- 200 series income types
- 300 series income types, with the exception of income types 321–325.

2.2.15 Tax at source from recovered amounts (RecoveryTaxAtSource)

The amounts of tax at source from recovered amounts reported for the following income types are included in the sum:

- income type 101
- 200 series income types
- 300 series income types, with the exception of income types 321–325.

2.2.16 Recovered income subject to earnings-related pension insurance contributions (RecoverySubToPensionInsContribution)

The recovered amounts reported for the 100, 200 and 300 series income types are included in the sum as described below. The following situations are exceptions:

- Income types submitted in a report are not included in the sum, if the payer has used the Type of exception to insurance data to indicate that the obligation to provide insurance does not apply to the income submitted in the report (Type of exception to insurance is 1, 3, 6 or 7).

Taking income types into consideration, 100 series

The recovered amount reported for the Total wages income type (101) is included in the sum. The following situations are exceptions:

- The recovered amount reported for the income type is not included in the sum if the income type Total wages subject to social insurance contributions (103) or Total wages subject to earnings-related pension insurance contribution (102) has been submitted in the report.
- The amount reported for an income type is not included in the sum if the payer has specified in the Type of insurance information data item that the income type is exceptionally not subject to earnings-related pension insurance contributions (Type of insurance information is 1 or 2, Grounds for insurance contribution is “false”).

The recovered amounts reported for the income types Total wages subject to earnings-related pension insurance contribution (102) and Total wages subject to social insurance contributions (103) are included in the sum.

Taking income types into consideration, 200 and 300 series

The recovered amounts reported for those income types that are subject to earnings-related pension insurance contributions according to the income type codes are included in the sum. The following situations are exceptions:

- The amount reported for an income type is not included in the sum if the payer has specified in the Type of insurance information data item that the income type is exceptionally not subject to earnings-related pension insurance contributions (Type of insurance information is 1 or 2, Grounds for insurance contribution is “false”).

- The amount reported for an income type is included in the sum, even if the income type is not subject to earnings-related pension insurance contributions according to the income type codes if the payer has specified in the Type of insurance information data item that the income type is exceptionally subject to earnings-related pension insurance contributions (Type of insurance information is 1 or 2, Grounds for insurance contribution is “true”).
- If the recovery concerns the income type Car benefit (304) and a recovered amount concerning the income type Compensation collected for a car benefit (401) has been submitted in the report, the amount reported for income type 401 is subtracted from the amount of income type 304 (however, the maximum amount subtracted is the amount reported for income type 304) before the amount is included in the sum.
- The recovered amount reported for the Reimbursement collected for other fringe benefits (407) income type is subtracted from the total recovered amount of the Accommodation benefit (301), Telephone benefit (330), Meal benefit (334) and Other fringe benefit (317) income types before the amount is included in the sum. The recovered amount reported for the Reimbursement collected for other fringe benefits (407) income type is however, not subtracted from the total recovered amount if the payer has specified in the Type of insurance information data item that income type 407 that is not subject to earnings-related pension insurance contributions (Type of insurance information is 1 or 2, Grounds for insurance contribution is “false”). The maximum recovered amount subtracted from the total amount is the total amount reported for income types 301, 330, 334 and 317.
- The amount reported for the Meal benefit (334) income type that is recovery is not included in the sum, if the Reimbursement for meal benefit corresponds to taxable value entry = "true" has been specified for the income type.

2.2.17 Recovered income subject to accident and occupational disease insurance contributions (RecoverySubToAccInsContribution)

Calculated in the same way as Income subject to accident and occupational disease insurance contributions (SubToAccInsContribution), but only income types that are recovery are included in the sum (cf. Recovered income subject to earnings-related pension insurance contributions).

2.2.18 Recovered income subject to unemployment insurance contributions (RecoverySubToUnemploymentInsContribution)

Calculated in the same way as Income subject to unemployment insurance contributions (SubToUnemploymentInsContribution), but only income types that are recovery are included in the sum (cf. Recovered income subject to earnings-related pension insurance contributions).

2.2.19 Recovered income subject to health insurance contributions (RecoverySubToHealthInsContribution)

Calculated in the same way as Income subject to health insurance contributions (SubToHealthInsContribution), but only income types that are recovery are included in the sum (cf. Recovered income subject to earnings-related pension insurance contributions).

2.2.20 Income subject to earnings-related pension insurance contributions reported as an unjust enrichment (UnjustEnrichmentSubToPensionInsContribution)

The unjust enrichment amounts reported for the 100, 200 and 300 series income types are included in the sum as described below. The following situations are exceptions:

- Income types submitted in a report are not included in the sum if the payer has specified in the “Type of insurance information” data item that the obligation to provide insurance does not apply to the income submitted in the report (if the “Type of exception to insurance” value is 1, 3, 6 or 7).

Taking the 100 series income types into consideration

The unjust enrichment amount reported for the “Total wages income type” (101) is included in the sum. The following situations are exceptions:

- The unjust enrichment amount reported for the income type is not included in the sum if the income type “Total wages subject to social insurance contributions” (103) or “Total wages subject to earnings-related pension insurance contribution” (102) has been submitted in the report.
- The amount reported for an income type is not included in the sum if the payer has specified in the “Type of insurance information” data item that the income type is exceptionally not subject to earnings-related pension insurance contributions (if the “Type of insurance information” value is 1 or 2, and the “Grounds for an insurance contribution” value is “false”).

The unjust enrichment amounts reported for the income types “Total wages subject to earnings-related pension insurance contribution” (102) and “Total wages subject to social insurance contributions” (103) are included in the sum.

Taking the 200 and 300 series income types into consideration

The unjust enrichment amounts reported for those income types that are subject to earnings-related pension insurance contributions according to the income type codes are included in the sum. The following situations are exceptions:

- The amount reported for an income type is not included in the sum if the payer has specified in the “Type of insurance information” data item that the income type is exceptionally not subject to earnings-related pension insurance contributions (if the “Type of insurance information” value is 1 or 2, and the “Grounds for an insurance contribution” value is “false”).
- The amount reported for an income type is included in the sum, even if the income type is not subject to earnings-related pension insurance contributions according to the income type codes if the payer has specified in the “Type of insurance information” data item that the income type is exceptionally subject to earnings-related pension insurance contributions (if the “Type of insurance information” value is 1 or 2, and the “Grounds for insurance contribution” value is “true”).
- If the unjust enrichment concerns the income type “Car benefit” (304) and an unjust enrichment amount concerning the income type “Compensation collected for a car benefit” (401) has been submitted in the report, the amount reported for income type 401 is subtracted from the amount of income type 304 (however, the maximum amount subtracted is the amount reported for income type 304) before the amount is included in the sum.
- The unjust enrichment amount reported for the “Reimbursement collected for other fringe benefits” (407) income type is subtracted from the total unjust enrichment amount of the “Accommodation benefit” (301), “Telephone benefit” (330), “Meal benefit” (334) and “Other fringe benefit” (317) income types before the amount is included in the sum. The unjust enrichment amount reported for the “Reimbursement collected for other fringe benefits” (407) income type is however, not subtracted from the total recovered amount if the payer has specified in the “Type of insurance information” data item that income type 407 that is an unjust enrichment but not subject to earnings-related pension insurance contributions (if the “Type of insurance information” value is 1 or 2, and the “Grounds for an insurance contribution” value is “false”). The maximum unjust enrichment amount subtracted from the total amount is the total amount reported for income types 301, 330, 334 and 317.
- The unjust enrichment amount reported for the “Meal benefit” (334) income type is not included in the sum if the “Reimbursement for meal benefit corresponds to taxable value entry” value is “true”.

2.2.21 Income subject to accident and occupational disease insurance contributions reported as an unjust enrichment (UnjustEnrichmentSubToAccInsContribution)

Calculated in the same way as “Income subject to accident and occupational disease insurance contributions (SubToAccInsContribution)”, but only income types concerning an unjust enrichment are included in the sum (cf. income subject to the earnings-related pension insurance contribution reported as an unjust enrichment).

**2.2.22 Income subject to unemployment insurance contributions reported as an unjust enrichment
(UnjustEnrichmentSubToUnemploymentInsContribution)**

Calculated in the same way as “Income subject to unemployment insurance contributions (SubToUnemploymentInsContribution)”, but only income types concerning an unjust enrichment are included in the sum (cf. income subject to the earnings-related pension insurance contribution reported as an unjust enrichment).

**2.2.23 Income subject to health insurance contributions reported as an unjust enrichment
(UnjustEnrichmentSubToHealthInsContribution)**

Calculated in the same way as “Income subject to health insurance contributions (SubToHealthInsContribution)”, but only income types concerning an unjust enrichment are included in the sum (cf. income subject to the earnings-related pension insurance contribution reported as an unjust enrichment).

3 SUMMARY DATA, EMPLOYER'S SEPARATE REPORTS

3.1 General

Summary data is calculated from the data in the employer's separate reports based on query criteria specified on a case-by-case basis. The query criteria can be specified in record and transcript subscriptions and via the user interface. The sum data is calculated according to case-specific grouping factors using the calculation rules presented in the next section. Sum totals of employer's separate reports can be calculated payer specifically or payer-calendar year specifically, for example.

3.2 Calculation rules

3.2.1 Number of employer's separate reports (PayerSummaryReportCount)

The number of employer's separate reports stored in the Incomes Register.

The number includes the employer's separate reports valid at the time the transcript is generated. A new report and reports replacing it are counted as a single report. Cancelled reports are not included in the number.

3.2.2 Employer's health insurance contributions (HealthInsContribution)

The amounts reported for the Employer's health insurance contribution (total) (102) income type are included in the sum.

3.2.3 Deductions to be made from the employer's health insurance contribution (HealthInsContributionDeductions)

The amounts reported for the Deductions to be made from the employer's health insurance contribution (103) income type are included in the sum.

4 SUMMARY DATA, BENEFITS PAYMENT REPORTS

4.1 General

Summary data is calculated from the data in benefits payment reports queried with query criteria specified on a case-by-case basis. The query criteria can be specified in record and transcript subscriptions and via the user interface. The sum data is calculated according to case-specific grouping factors using the calculation rules presented in the next section. Sum totals of benefits payment reports can be calculated payer specifically, payer-payment date specifically, income earner specifically or income earner-payment date specifically, for example.

4.2 Calculation rules

The description of the calculation rules uses the following concepts:

- An income type is an unjust enrichment if the Unjust enrichment value of the income type is “true” or the income type code is 1270 (Unjust enrichment)
- An income type is a recovery if the Recovery value of the income type is “true”.
- An income type is an unprompted refund if the Unprompted refund value of the income type is “true”.
- An income type is a late payment increase if the Late payment increase value of the income type is “true”.
- An income type is a recourse if the Recourse value of the income type is “true”.
- An income type is a payment reallocation if the Payment reallocation value of the income type is “true”.
- The amount reported for an income type means the Amount value of the General income type details data group.
- Amount of deduction means the Amount of deduction value of the Deduction details data group.
- An income type has no effect on taxation if the No effect on taxation value of the income type is “true”.
- Withholding from the repayment total means the Withholding from repayments value of the Additional repayment details data group.
- Tax at source from the repayment total means the Tax at source from the repayments value of the Additional repayment details data group.

4.2.1 Number of benefits payment reports (BenefitReportCount)

The number of benefit payment reports stored in the Incomes Register.

The number includes the benefit payment reports valid at the time the transcript is generated. A new benefits payment report and reports replacing it are counted as a single report. Cancelled reports are not included in the number.

4.2.2 Benefit payments total (BenefitIncomeTotal)

The amounts reported for the following income types are included in the sum total:

- 1000 series income types, with the exception of income types 1266, 1267, 1268 and 1269.

The following situations are exceptions:

- The amount reported for an income type is not included in the sum if the income type is Unjust enrichment, Recovery, Unprompted refund, Payment reallocation, or Recourse.

4.2.3 Deductions from net payments total (BenefitNetDeductionTotal)

The calculation of the sum total takes into account the deductions related to the following income types (the income type of the General income type details data group) if the Type of deduction is Child support debt, Payment reallocation from net income, Demand for payment (not a recourse situation), MATA or MYEL collection, Other deduction from net income, Recourse from tax-exempt income, Collection of a study loan guarantee liability, or YEL collection:

- 1000 series income types, with the exception of income types 1266, 1267, 1268 and 1269.

The following situations are exceptions:

- Deductions related to the income type are not included in the sum if the income type is Unjust enrichment, Recovery, Unprompted refund, Payment reallocation, or Recourse.

The calculation of the sum total takes into account the deductions where the Deduction income type code value is a 1000 series income type.

4.2.4 Deductions from gross payments total (BenefitGrossDeductionTotal)

The calculation of the sum total takes into account the deductions related to the following income types (the income type of the General income type details data group) if the Type of deduction is Payment reallocation for taxable income, Other deduction from taxable income, Deduction of employee contributions, Deduction based on the right of pledge, or Recourse on taxable income:

- 1000 series income types, with the exception of income types 1266, 1267, 1268 and 1269.

The following situations are exceptions:

- Deductions related to the income type are not included in the sum if the income type is Unjust enrichment, Recovery, Unprompted refund, Payment reallocation, or Recourse.

The calculation of the sum total takes into account the deductions where the Deduction income type code value is a 1000 series income type.

4.2.5 Withheld taxes (BenefitWithholding)

The positive amounts reported for the Withholding tax (1266) income type are included in the sum.

4.2.6 Returned withheld taxes (BenefitWithholdingReturn)

The negative amounts reported for the Withholding tax (1266) income type are included in the sum.

4.2.7 Tax at source (BenefitTaxAtSource)

The positive amounts reported for the Tax at source (1267) income type are included in the sum.

4.2.8 Returned tax at source (BenefitTaxAtSourceReturn)

The negative amounts reported for the Tax at source (1267) income type are included in the sum.

4.2.9 Tax at source deductions (BenefitTaxAtSourceDeduction)

The amounts reported for the Tax at source deduction (1268) income type are included in the sum.

4.2.10 Payments subject to distraint (BenefitDistraint)

The amounts reported for the Distraint (1269) income type are included in the sum.

4.2.11 Unjust enrichment total (BenefitUnjustEnrichmentTotal)

The amounts of unjust enrichment reported for the following income types are included in the sum:

- 1000 series income types (NB! the sum also includes income type 1270)

4.2.12 Recovered payments total (BenefitRecoveryTotal)

The recovered amounts reported for the following income types are included in the sum:

- 1000 series income types

4.2.13 Unprompted refunds total (BenefitUnpromptedRefundTotal)

The amounts of unprompted refund reported for the following income types are included in the sum:

- 1000 series income types

4.2.14 Recourse payments total (BenefitRecourseTotal)

The recourse amounts reported for the following income types are included in the sum:

- 1000 series income types

4.2.15 Payments reported as payment reallocation total (BenefitPaymentReallocationTotal)

The payment reallocation amounts reported for the following income types are included in the sum:

- 1000 series income types

4.2.16 Late payment increases total (BenefitDelayIncreaseTotal)

The amounts of late payment increase reported for the following income types are included in the sum:

- 1000 series income types

4.2.17 Payments not affecting taxation total (NoTaxEffectTotal)

The amounts with no effect on taxation reported for the following income types are included in the sum total:

- 1000 series income types

4.2.18 Withholding from the repayment total (WithholdTotal)

The amounts withheld from repayments reported for the following income types are included in the sum total:

- 1000 series income types

4.2.19 Tax at source from the repayment total (RecoveryBenefitTaxAtSourceTotal)

The amounts of tax at source from repayments reported for the following income types are included in the sum total:

- 1000 series income types