

Benefits – Descriptions of income types and items deducted from income 2023

Incomes Register Unit

Version history

Version	Date	Description
1.0	9/8/2022	Published a version of the document containing the 2023 changes to data content. Added new income types 1426 and 1408.
1.01	28/10/2022	Added the income types 1427, 1428, 1429, 1430, 1431 and 1432.
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1. FOREWORD

This document describes the benefits and pensions to be reported to the Incomes Register, including their descriptions and code values. The document also contains information on the legislative basis and tax treatment of each income type. In addition to the actual income types, chapter 3 describes items deductible from benefit and pension income, such as withholding and distraint.

A payer of a benefit or a pension defined in section 3 of the act on the incomes information system (laki tulotietojärjestelmästä 53/2018) must report to the Incomes Register benefits and pension data that have been decreed to be taxable or that affect the processing of basic social assistance granted by the Social Insurance Institution of Finland Kela. Payers of benefits and pensions must also report to the Incomes Register any payments they are obligated to report to the Tax Administration under section 28 a of the act on inheritance and gift tax (perintö- ja lahjaverolaki 378/1940). Furthermore, benefits and pension data are reported for purposes of recourse processing.

In this document, the income type description usually includes the term 'In taxation, this income is tax-exempt'. The term means that the income is tax-exempt in income taxation. Even if the income were tax-exempt in income taxation, it may be subject to inheritance tax or gift tax.

The code value of an income type is a unique identifier that is used to report the income type to the Incomes Register. The income type description describes the nature of the income type and the grounds for granting the benefit or pension. The description includes information on the statutes on which the payment is based. The payment may be based, for example, on law, a collective agreement, insurance terms and conditions or a municipality's decision.

The income types in the Incomes Register provide the level of detail required by all or some data users. Benefits and pension systems may use more income types and require that the data should be itemised more precisely than in the Incomes Register. The payer must then code the income types used in their own benefits and pension system to match the Incomes Register's income types.

In addition to this document, the income types of benefits and pensions are discussed in the document *Benefits - Codes - Income types*.



2. INCOME TYPE DESCRIPTIONS

2.1. Compensations for loss of earnings

Code	Income type name	Income type description
1048	Daily allowance for loss of earnings (Kela)	Kela can pay a daily allowance for loss of earnings due to an absence caused by a special health reason. In taxation, this income is earned income. Underlying legal provisions: ▪ Health Insurance Act, chapter 8, section 1, subsection 2
1125	Compensation for pay for a period of physical treatment(occupational accident insurance)	Compensation payable for pay lost as a result of time spent in physiotherapy. The compensation is paid for no more than 30 days per calendar year. The compensation is not paid for days for which the injured person receives compensation for loss of earnings. In taxation, this income is earned income. Underlying legal provisions: ▪ Workers' Compensation Act, section 49 ▪ accident insurance act (tapaturmavakuutuslaki 608/1948), section 17 a
1126	Compensation for pay for a period of examination (occupational accident insurance)	Compensation that can be paid due to wages lost as a result of time spent in an examination. Paid for no more than seven days. Not paid in the case of a reimbursable occupational accident or disease. In the farmers' compensation act (MATAL), this compensation is called Compensation for pay for a period of examination; in MATAL, the compensation is fully based on the work income under the farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) (MYEL), i.e. wage income is not taken into account. In taxation, this income is earned income. Underlying legal provisions: ▪ Workers' Compensation Act, section 48 ▪ farmers' compensation act (maatalousyrittäjän työtapaturma- ja ammattitautilaki 873/2015), section 41



Code	Income type name	Income type description
1130	Daily allowance (occupational accident insurance)	Benefit paid as compensation for loss of earnings due to disability caused by an occupational accident or an occupational disease; can be paid by accident insurers for a maximum of one calendar year from the accident and for all calendar days. In taxation, this income is earned income. Underlying legal provisions: ▪ Workers' Compensation Act, section 56 ▪ farmers' compensation act (maatalousyrittäjän työtapaturma- ja ammattitautilaki 873/2015), section 48 ▪ accident insurance act (tapaturmavakuutuslaki 608/1948), section 17 ▪ farmers accident insurance act (maatalousyrittäjän tapaturmavakuutuslaki 1026/1981), section 9
1134	Compensation for loss of earnings to a family member who joins in adjustment training (occupational accident insurance)	Compensation for loss of earnings paid as part of the compensation for family members who join in adjustment training. Compensation paid from the occupational accident and disease insurance to an injured person's family member whose participation in the adjustment training is purposeful. Requires that the adjustment training course is reimbursed to the injured person. In taxation, this income is earned income. Underlying legal provisions: ▪ Workers' Compensation Act, section 97 ▪ act on rehabilitation compensated based on the accident insurance act (laki tapaturmavakuutuslain perusteella korvattavasta kuntoutuksesta 625/1991), section 7 ▪ farmers' compensation act (maatalousyrittäjän työtapaturma- ja ammattitautilaki 873/2015), section 71
1137	Compensation for loss of earnings to a family member of a person who has died (act on compensation for crime damage)	Compensation for loss of earnings paid to a family member of a person who has died, with the preconditions laid down in chapter 5, section 4 b of the Tort Liability Act. In taxation, this income is earned income. Underlying legal provisions: ▪ act on compensation for crime damage (rikosvahinkolaki 1204/2005), section 8



Code	Income type name	Income type description
1139	Compensation for loss of earnings to a family member (act on State indemnity operations)	Short-term compensation for loss of earnings paid to a family member of a person who has died, with the preconditions laid down in chapter 5, section 4 b of the Tort Liability Act. In taxation, this income is earned income. Underlying legal provisions: ▪ act on State indemnity operations (laki valtion vahingonkorvaustoiminnasta 978/2014) ▪ Tort Liability Act, chapter 5, section 4 b
1141	Compensation for loss of earnings (act on compensation for crime damage)	Short-term compensation for loss of earnings paid to a person who has suffered a personal injury. The compensation can also be paid to the employer, if the employer has paid wages or the like to the injured person. In taxation, this income is earned income. Underlying legal provisions: ▪ act on compensation for crime damage, section 4, subsection 1(2)
1145	Compensation for loss of earnings (act on State indemnity operations)	Short-term compensation for loss of earnings caused by a State authority's mistake, negligence or actions for which the State is liable regardless of intent or negligence. In taxation, this income is earned income. Underlying legal provisions: ▪ act on State indemnity operations (laki valtion vahingonkorvaustoiminnasta 978/2014) ▪ Tort Liability Act, chapter 5, sections 2, 2 a and 2 b
1149	Compensation for loss of earnings (game damage act)	Compensation for loss of earnings resulting from a personal injury caused by a large predator. In taxation, this income is earned income. Underlying legal provisions: ▪ game damage act (riistavahinkolaki 105/2009), section 22
1152	Compensation for loss of earnings to a family member of an injured person (act on compensation for crime damage)	Compensation for loss of earnings paid to a family member of a person who has suffered personal injury, when the victim's death has been caused intentionally or through gross negligence. In taxation, this income is earned income.



Code	Income type name	Income type description
		Underlying legal provisions: ▪ act on compensation for crime damage (rikosvahinkolaki 1204/2005), section 6
1153	Compensation for loss of earnings (Act on Compensation from State Funds for the Arrest or Detention of an Innocent Person)	Compensation for loss of earnings resulting from a decrease in income and maintenance caused by loss of liberty. In taxation, this income is earned income. Underlying legal provisions: ▪ Act on Compensation from State Funds for the Arrest or Detention of an Innocent Person, section 4
1163	Compensation for loss of earnings (rail transport accidents)	The act on liability for damage caused by the use of railroad (rautatien käytöstä johtuvan vahingon vastuusta annettu laki 8/1891) - rail transport liability act (raideliikennevastuulaki 113/1999) - benefits granted in practice based on the Tort Liability Act. In taxation, this income is earned income. Underlying legal provisions: ▪ rail transport liability act (raideliikennevastuulaki 113/1999) ▪ act on liability for damage caused by the use of railroad (rautatien käytöstä johtuvan vahingon vastuusta annettu laki 8/1891)
1168	Compensation for pay for a period of physical treatment(military illnesses and accidents)	Compensation that can be paid for pay lost as a result of time spent in physiotherapy. In taxation, this income is earned income. Underlying legal provisions: ▪ Act on Compensation for Military Accidents and Service-Related Illnesses, section 10 ▪ Act on Compensation for Accidents and Service-Related Illnesses in Crisis Management Duties, section 8
1169	Compensation for pay for a period of examination (military illnesses and accidents)	Compensation that can be paid for pay lost as a result of time spent in examination. In taxation, this income is earned income. Underlying legal provisions: ▪ Act on Compensation for Military Accidents and Service-Related Illnesses, section 10



Code	Income type name	Income type description
		Act on Compensation for Accidents and Service-Related Illnesses in Crisis Management Duties, section 8
1173	Daily allowance (military illnesses and accidents)	Benefit paid as compensation for loss of earnings due to disability; can be paid for a maximum of one calendar year from the accident and for all calendar days. In taxation, this income is earned income. Underlying legal provisions: - Act on Compensation for Military Accidents and Service-Related Illnesses, section 10 - Act on Compensation for Accidents and Service-Related Illnesses in Crisis Management Duties, section 8
1177	Compensation for loss of earnings (military illnesses and accidents)	Compensation for loss of earnings paid as part of the compensation for family members who join in adjustment training. In taxation, this income is earned income. Underlying legal provisions: - Act on Compensation for Military Accidents and Service-Related Illnesses, section 10 - Act on Compensation for Accidents and Service-Related Illnesses in Crisis Management Duties, section 8 - act on rehabilitation compensated based on the accident insurance act (laki tapaturmavakuutuslain perusteella korvattavasta kuntoutuksesta 625/1991)
1184	Compensation for loss of earnings (motor liability insurance)	Compensation paid for loss of earnings from work resulting from a personal injury, treated as taxable earned income. This income type is used to report compensation when no more than one year has passed from the injury. In taxation, this income is earned income. Underlying legal provisions: - motor liability insurance act (liikennevakuutuslaki 460/2016) - Tort Liability Act, chapter 5, sections 2, 2 a and 2 b



Code	Income type name	Income type description
1185	Compensation for postponement of earned income (motor liability insurance)	Compensation for postponement of income, paid if an injured person's taking up of an occupation or profession has provably been postponed as a result of a traffic accident. This income type is used to report compensation when no more than one year has passed from the injury. In taxation, this income is earned income. Underlying legal provisions: ▪ motor liability insurance act (liikennevakuutuslaki 460/2016) ▪ Tort Liability Act
1186	Compensation for loss of earnings to a family member (motor liability insurance)	Reasonable compensation paid for a particular reason to a family member of an injured person for loss of earnings resulting from the care of the injured person and the related actions. In taxation, this income is earned income. Underlying legal provisions: ▪ motor liability insurance act (liikennevakuutuslaki 460/2016) ▪ Tort Liability Act, chapter 5, section 2 d
1187	Compensation for loss of earnings for a rehabilitation period (motor liability insurance)	Compensation for loss of earnings paid for a rehabilitation period. This income type is used to report compensation when no more than one year has passed from the injury. In taxation, this income is earned income. Underlying legal provisions: ▪ act on rehabilitation compensated based on the motor liability insurance act (laki liikennevakuutuslain perusteella korvattavasta kuntoutuksesta 626/1991)
1194	Compensation for loss of earnings (travel insurance)	Daily allowance paid by a party other than Kela if a person is prevented from working and therefore loses work income partially or in full. In taxation, this income is earned income. Underlying legal provisions: ▪ insurance terms and conditions
1199	Compensation for loss of earnings (private accident insurance)	Daily allowance paid by a party other than Kela if a person is prevented from working and therefore loses work income partially or in full. In taxation, this income is earned income.



Code	Income type name	Income type description
		Underlying legal provisions: ▪ insurance terms and conditions
1203	Compensation for loss of earnings (medical expenses insurance)	Daily allowance paid by a party other than Kela if a person is prevented from working and therefore loses work income partially or in full. In taxation, this income is earned income. Underlying legal provisions: ▪ insurance terms and conditions
1207	Compensation for loss of earnings resulting from temporary disability (liability insurance)	Compensation paid for loss of earnings resulting from a personal injury. In taxation, this income is earned income. Underlying legal provisions: ▪ insurance terms and conditions
1208	Compensation for loss of earnings resulting from permanent disability (liability insurance)	Compensation paid for loss of earnings resulting from a personal injury. This income type is used to report compensation when no more than one year has passed from the injury. In taxation, this income is earned income. Underlying legal provisions: ▪ insurance terms and conditions
1209	Compensation for loss of earnings to a family member (liability insurance)	Reasonable compensation paid for a particular reason to a family member of an injured person for loss of earnings resulting from the care of the injured person and the related actions. In taxation, this income is earned income. Underlying legal provisions: ▪ insurance terms and conditions
1210	Compensation for loss of earnings to an escort (liability insurance)	Compensation for loss of earnings, can be paid to a person escorting an insured person to a medical examination or treatment, if this causes loss of earnings to the escort. In taxation, this income is earned income. Underlying legal provisions: ▪ insurance terms and conditions



Code	Income type name	Income type description
1211	Compensation for postponement of earned income (liability insurance)	Compensation for postponement of income, paid if an injured person's taking up of an occupation or profession has provably been postponed. This income type is used to report compensation when no more than one year has passed from the injury. In taxation, this income is earned income. Underlying legal provisions: ▪ insurance terms and conditions
1223	Compensation for loss of earnings (patient insurance)	Compensation for loss of work income resulting from a personal injury; taxable income. In taxation, this income is earned income. Underlying legal provisions: ▪ Tort Liability Act, chapter 5, sections 2, 2 a and 2 b ▪ patient injuries act (potilasvahinkolaki 585/1956), section 3
1224	Compensation for postponement of earned income (patient insurance)	Compensation for postponement of income, paid if an injured person's taking up of an occupation or profession has provably been postponed as a result of a traffic accident or a patient injury. In taxation, this income is earned income. Underlying legal provisions: ▪ Tort Liability Act, chapter 5, sections 2 and 2 a ▪ patient injuries act (potilasvahinkolaki 585/1986), section 3
1225	Compensation for loss of earnings to a family member (patient insurance)	Reasonable compensation paid for a particular reason to a family member of an injured person for loss of earnings resulting from the care of the injured person and the related actions. In taxation, this income is earned income. Underlying legal provisions: ▪ Tort Liability Act, chapter 5, sections 2 and 2 d ▪ patient injuries act (potilasvahinkolaki 585/1986), section 3
1226	Compensation for loss of earnings for a rehabilitation period (patient insurance)	Compensation for loss of earnings paid for a rehabilitation period. In taxation, this income is earned income. Underlying legal provisions: ▪ new patient insurance act (potilasvakuutuslaki), section 27



Code	Income type name	Income type description
1244	Compensation for loss of earnings resulting from temporary disability (pharmaceutical injuries insurance)	Compensation for loss of earnings paid by a party other than Kela if a person is prevented from working and therefore loses work income partially or in full. In taxation, this income is earned income. Underlying legal provisions: ▪ insurance terms and conditions
1247	Compensation for loss of earnings to a family member (pharmaceutical injuries insurance)	Reasonable compensation paid for a particular reason to a family member of an injured person for loss of earnings resulting from the care of the injured person and the related actions. In taxation, this income is earned income. Underlying legal provisions: ▪ insurance terms and conditions
1253	Compensation for loss of earnings to an escort (pharmaceutical injuries insurance)	Compensation for loss of earnings, can be paid to a person escorting an insured person to a medical examination or treatment, if this causes loss of earnings to the escort. In taxation, this income is earned income. Underlying legal provisions: ▪ insurance terms and conditions
1254	Compensation for postponement of earned income (pharmaceutical injuries insurance)	Daily allowance paid by a party other than Kela if a person is prevented from working and therefore loses work income partially or in full. In taxation, this income is earned income. Underlying legal provisions: ▪ insurance terms and conditions
1298	Compensation for loss of earnings to a family member of a person who has died (motor liability insurance)	Compensation for loss of earnings resulting from a personal injury suffered by a person particularly close to a person who has died. In taxation, this income is earned income.



Code	Income type name	Income type description
		Underlying legal provisions: ▪ motor liability insurance act (liikennevakuutuslaki 460/2016) ▪ Tort Liability Act, chapter 5, section 4 b
1332	Daily allowance for a serious illness of a child (voluntary insurance)	Based on the insurance cover for a serious illness of a child, a daily allowance can be paid to a parent for the child's hospital days and follow-up treatment prescribed by a doctor. In taxation, this income is earned income. Underlying legal provisions: ▪ insurance terms and conditions
1334	Compensation for loss of earnings (loan insurance)	Compensation for unemployment paid from voluntary loan insurance. The amount of the compensation is affected by the income earner's monthly loan instalment and the loan portion covered by the insurance. In taxation, this income is earned income. Underlying legal provisions: ▪ insurance terms and conditions
1368	Continuous compensation for loss of earnings to a family member (act on State indemnity operations)	Continuous compensation for the loss of earnings paid to a family member of a person who has died, with the preconditions laid down in chapter 5, section 4 b of the Tort Liability Act. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ act on State indemnity operations (laki valtion vahingonkorvaustoiminnasta 978/2014) ▪ Tort Liability Act, chapter 5, section 4 b
1369	Continuous compensation for loss of earnings (act on compensation for crime damage)	Continuous compensation for loss of earnings paid to a person who has suffered a personal injury. The compensation can also be paid to the employer, if the employer has paid wages or similar to the injured person. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry):



Code	Income type name	Income type description
		▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ act on compensation for crime damage (rikosvahinkolaki 1204/2005), section 4, subsection 1(2)
1370	Continuous compensation for loss of earnings (act on State indemnity operations)	Continuous compensation for loss of earnings caused by a State authority's mistake, negligence or actions for which the State is liable regardless of intent or negligence. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ act on State indemnity operations (laki valtion vahingonkorvaustoiminnasta 978/2014) ▪ Tort Liability Act, section 5, subsections 2, 2 a and 2 b
1371	Continuous compensation for loss of earnings (game damage act)	Continuous compensation for the loss of earnings resulting from a personal injury caused by a large predator. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ game damage act (riistavahinkolaki 105/2009), section 22
1390	Compensation for loss of earnings for a rehabilitation period over one year after the injury (motor liability insurance)	Compensation for loss of earnings paid for a rehabilitation period. This income type is used to report compensation when more than one year has passed from the injury. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ act on rehabilitation compensated based on the motor liability insurance act (laki liikennevakuutuslain perusteella korvattavasta kuntoutuksesta 626/1991), section 8



Code	Income type name	Income type description
1391	Compensation for loss of earnings to a family member of a person who has died (liability insurance)	Compensation for loss of earnings paid to a family member of a person who has died, with the conditions laid down in chapter 5, section 4 b of the Tort Liability Act. In taxation, this income is earned income. Underlying legal provisions: ▪ Insurance terms and conditions
1398	Compensation for loss of earnings over one year after the injury (motor liability insurance)	Compensation for loss of earnings paid for loss of earnings from work resulting from a personal injury. This income type is used to report compensation when more than one year has passed from the injury. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected Underlying legal provisions: ▪ motor liability insurance act (liikennevakuutuslaki 460/2016) ▪ Tort Liability Act, chapter 5, sections 2, 2 a and 2 b
1399	Compensation for postponement of earned income over one year after the injury (motor liability insurance)	Compensation paid for the postponement of income if an injured person's graduation or completion of training to qualify for a post or occupation has been verifiably delayed due to a traffic accident. This income type is used to report compensation when more than one year has passed from the injury. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected Underlying legal provisions: ▪ motor liability insurance act (liikennevakuutuslaki 460/2016) ▪ Tort Liability Act
1400	Compensation for loss of earnings to a family member over one year after the injury (motor liability insurance)	A reasonable compensation paid in special circumstances to a family member of an injured person for loss of earnings as a result of taking care of the injured person and related activities. This income type is used to report compensation when more than one year has passed from the injury. In taxation, this income is earned income. Underlying legal provisions: ▪ motor liability insurance act (liikennevakuutuslak 460/2016i)



Code	Income type name	Income type description
		▪ Tort Liability Act, chapter 5, section 2 d
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)	Compensation for loss of earnings resulting from a personal injury suffered by a person particularly close to a person who has died. This income type is used to report compensation when more than one year has passed from the injury. In taxation, this income is earned income. Underlying legal provisions: ▪ motor liability insurance act (liikennevakuutuslaki 460/2016) ▪ Tort Liability Act, chapter 5, section 4 b
1404	Compensation for loss of earnings resulting from permanent disability when more than one year has passed from the injury (liability insurance)	Compensation paid for loss of earnings resulting from a personal injury. This income type is used to report compensation when more than one year has passed from the injury. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected Underlying legal provisions: ▪ Insurance terms and conditions
1407	Compensation for postponement of earned income when more than one year has passed from the injury (liability insurance)	Compensation paid for the postponement of income if an injured person's graduation or completion of training to qualify for a post or occupation has been delayed. This income type is used to report compensation when more than one year has passed from the injury. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected Underlying legal provisions: ▪ Insurance terms and conditions



2.2. Military and non-military service benefits

Code	Income type name	Income type description
1219	Reservist pay	Compensation paid by the Finnish Defence Forces for a period of refresher training. In taxation, this income is earned income. Underlying legal provisions: ▪ Conscription Act, chapter 11
1220	Supplementary service pay (Non-Military Service Act)	In addition to the daily allowance laid down in section 48 of the Non-Military Service Act, a person in supplementary service, extraordinary service and service during mobilisation is entitled to pay equalling the rank-and-file reservist pay paid for the period of service to a conscript called for refresher training. In taxation, this income is earned income. Underlying legal provisions: ▪ Non-Military Service Act, section 50
1283	Daily allowance for conscripts, reservists, students of the Emergency Services College or persons liable for non-military service	Compensation paid for the duration of military service, voluntary training or military refresher training. This income type is also used to report daily allowance for students of the Emergency Services College, students of the National Defence University, persons participating in basic border guard training, and persons liable for non-military service. The income type is also used to report the hazard pay for demanding service conditions paid to conscripts and students of the National Defence University (parachute pay, diving pay, flying pay). In taxation, this income is tax-exempt. Underlying legal provisions: ▪ Conscription Act, chapter 11 ▪ Rescue Act, section 70 ▪ Non-Military Service Act, section 48 ▪ National Defence University act (laki maanpuolustuskorkeakoulusta 1121/2008), chapter 5 ▪ Act on the Administration of the Border Guard, section 26 c



Code	Income type name	Income type description
1343	Conscript's allowance (conscript's allowance act)	Kela can pay the conscript's allowance to a person in military or non-military service, a woman in voluntary military service or a family member of a person in service. The conscript's allowance can include basic assistance, housing assistance, special assistance and maintenance assistance for a child entitled to maintenance. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ conscript's allowance act (sotilasavustuslaki 781/1993), sections 8, 9, 10 a and 13
1428	Daily allowance (Act on indemnity for accidents at work payable to government employees under distance work arrangements)	A benefit that is paid as compensation for loss of earnings due to inability to work caused by an occupational accident and that can be paid for at most one year from the accident and on all calendar days. The income is paid by the State Treasury. In taxation, this income is earned income. Underlying legal provisions: ▪ Act on indemnity for accidents at work payable to government employees under distance work arrangements
1432	Compensation for pay for a period of physical treatment (Act on indemnity for accidents at work payable to government employees under distance work arrangements)	Compensation payable for pay lost as a result of time spent in physiotherapy. The compensation is paid for at most 30 days per calendar year. The compensation is not paid for days for which the injured person receives compensation for loss of earnings. The income is paid by the State Treasury. In taxation, this income is earned income. Underlying legal provisions: ▪ Act on indemnity for accidents at work payable to government employees under distance work arrangements



2.3. Compensations for loss of maintenance

Code	Income type name	Income type description
1136	Compensation for loss of maintenance (act on compensation for crime damage)	If a death has been caused by a criminal act, loss of maintenance is compensated under the act on compensation for crime damage (rikosvahinkolaki 1204/2005) to a person who has depended on the maintenance of the deceased. The compensation paid due to loss of maintenance is paid according to the grounds laid down in chapter 5, section 4 of the Tort Liability Act. In taxation, this income is earned income. Underlying legal provisions: ▪ act on compensation for crime damage (rikosvahinkolaki 1204/2005), section 8
1138	Compensation for loss of maintenance (act on State indemnity operations)	Compensation paid due to loss of maintenance according to the grounds laid down in chapter 5, section 4 of the Tort Liability Act. In taxation, this income is earned income. Underlying legal provisions: ▪ act on State indemnity operations (laki valtion vahingonkorvaustoiminnasta 978/2014) ▪ Tort Liability Act, chapter 5, section 4
1140	Compensation for loss of maintenance (game damage act)	Compensation paid due to loss of maintenance according to the grounds laid down in chapter 5, section 4 of the Tort Liability Act. In taxation, this income is earned income. Underlying legal provisions: ▪ game damage act (riistavahinkolaki 105/2009), section 22
1154	Compensation for decrease of maintenance (Act on Compensation from State Funds for the Arrest or Detention of an Innocent Person)	Compensation for the decrease of maintenance, paid for loss of liberty to a wrongfully convicted person. In taxation, this income is earned income. Underlying legal provisions: ▪ Act on Compensation from State Funds for the Arrest or Detention of an Innocent Person, section 4



Code	Income type name	Income type description
1212	Compensation for loss of maintenance (liability insurance)	Compensation for loss of maintenance paid on the basis of the maintenance obligation, payable to a surviving spouse, children and adopted children. In taxation, this income is earned income. Underlying legal provisions: ▪ insurance terms and conditions
1246	Compensation for loss of maintenance (pharmaceutical injuries insurance)	Compensation for loss of maintenance paid on the basis of the maintenance obligation, payable to a surviving spouse, children and adopted children. In taxation, this income is earned income. Underlying legal provisions: ▪ insurance terms and conditions



2.4. Compensation for functional limitation, permanent

Code	Income type name	Income type description
1133	Compensation for functional limitation (occupational accident insurance)	Indemnity for a permanent functional limitation resulting from an accident or occupational disease. Under the accident insurance act (tapaturmavakuutuslaki 608/1948), the compensation for functional limitation is paid as a one-off compensation if the disability category is 1–10. In disability categories higher than 10, the injured person may choose between a one-off and a continuous compensation. Under the Workers' Compensation Act, the compensation for functional limitation is paid as a one-off compensation in disability categories 1–5 and as a continuous compensation in disability categories 6–20. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ Workers' Compensation Act, section 83 ▪ farmers' accident insurance act (maatalousyrittäjän tapaturmavakuutuslaki 1026/1981), section 9 ▪ accident insurance act (tapaturmavakuutuslaki 608/1948), section 18 a ▪ farmers' compensation act (maatalousyrittäjän työtapaturma- ja ammattitautilaki 873/2015), section 67
1144	Compensation for functional limitation, permanent (act on compensation for crime damage)	Compensation for a permanent functional limitation resulting from a personal injury. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on compensation for crime damage (rikosvahinkolaki 1204/2005), section 5
1148	Compensation for functional limitation, permanent (act on State indemnity operations)	Compensation for a permanent functional limitation caused by a State authority's mistake, negligence or actions for which the State is liable regardless of intent or negligence. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on State indemnity operations (laki valtion vahingonkorvaustoiminnasta 978/2014) ▪ Tort Liability Act, chapter 5, section 2 c



Code	Income type name	Income type description
1151	Compensation for functional limitation, permanent (game damage act)	Compensation for a permanent functional limitation resulting from a personal injury caused by a large predator. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ game damage act (riistavahinkolaki 105/2009), section 22
1156	Compensation for functional limitation, permanent (act on the compensation of damage on State official journeys)	Compensation for a permanent functional limitation resulting from a travel illness or accident. Additionally, in a high security risk area, an additional compensation under section 11 can be paid for a permanent functional limitation. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on the compensation of damage on State official journeys (laki valtion virkamatkoilla sattuneiden vahinkojen korvaamisesta 530/2017), sections 9 and 11
1176	Compensation for functional limitation (military illnesses and accidents)	Compensation for a permanent functional limitation resulting from an accident or occupational disease. The compensation for functional limitation is paid as a one-off compensation if the disability category is 1–10. In disability categories higher than 10, the injured person may choose between a one-off and a continuous compensation. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ Act on Compensation for Military Accidents and Service-Related Illnesses ▪ Act on Compensation for Accidents and Service-Related Illnesses in Crisis Management Duties
1180	Compensation for functional limitation, permanent (military illnesses and accidents, crisis management)	Additional compensation paid for a permanent general functional limitation, determined in accordance with the disability classification laid down in the Workers' Compensation Act. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ Act on Compensation for Accidents and Service-Related Illnesses in Crisis Management Duties, section 9



Code	Income type name	Income type description
1189	Compensation for functional limitation, permanent (motor liability insurance)	Compensation paid to an injured person for a permanent functional limitation resulting from a traffic accident injury. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ motor liability insurance act (liikennevakuutuslaki 460/2016) ▪ Tort Liability Act, chapter 5, sections 2 and 2 c
1196	Compensation for functional limitation, permanent (travel insurance)	Paid for a permanent functional limitation resulting from an accident. The compensation for functional limitation is paid as a one-off compensation. The amount is determined in accordance with the disability classification of the Ministry of Social Affairs and Health. Not paid if the functional limitation is not detected until three years from the accident. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ insurance terms and conditions
1201	Compensation for functional limitation, permanent (private accident insurance)	Paid for a permanent functional limitation resulting from an accident. The compensation for functional limitation is paid as a one-off compensation. The amount is determined in accordance with the disability classification of the Ministry of Social Affairs and Health. Not paid if the functional limitation is not detected until three years from the accident. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ insurance terms and conditions
1205	Compensation for functional limitation, permanent (medical expenses insurance)	Paid for a permanent functional limitation resulting from an accident. The compensation for a functional limitation is paid as a one-off compensation. The amount is determined in accordance with the disability classification of the Ministry of Social Affairs and Health. Not paid if the functional limitation is not detected until three years from the accident. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ insurance terms and conditions



Code	Income type name	Income type description
1213	Compensation for functional limitation, permanent (liability insurance)	One-off compensation paid for a permanent functional limitation resulting from an accident. The amount is determined in accordance with the disability classification of the Ministry of Social Affairs and Health. Not paid if the functional limitation is not detected until three years from the accident. This income type is also used to report compensation paid for a permanent functional limitation caused by an injury. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ insurance terms and conditions
1228	Compensation for functional limitation, permanent (patient insurance)	Compensation for a permanent functional limitation of an injured person. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ Tort Liability Act, chapter 5, sections 2 and 2 c ▪ patient injuries act (potilasvahinkolaki 585/1986), section 3
1249	Compensation for functional limitation, permanent (pharmaceutical injuries insurance)	Compensation for a permanent functional limitation of an injured person. This is an immaterial compensation. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ insurance terms and conditions
1274	Compensation for functional limitation (statutory insurance coverage for professional athletes)	Compensation for a functional limitation, payable under sections 83–86 and section 87, subsections 1, 3 and 4 of the Workers' Compensation Act to an athlete with a permanent general functional limitation resulting from an injury caused by an accident or a disease. The provisions of section 18 f of the accident insurance act (tapaturmavakuutuslaki 608/1948) on the additional compensation are also applied to the compensation of a general permanent functional limitation. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on accident and pension coverage for athletes (laki urheilijan tapaturma- ja eläketurvasta 276/2009), section 9



Code	Income type name	Income type description
1275	Compensation for functional limitation, permanent (voluntary sports insurance)	Compensation for a functional limitation, payable under sections 83–86 and section 87, subsections 1, 3 and 4 of the Workers' Compensation Act to an athlete with a general permanent functional limitation resulting from an injury caused by an accident or a disease. The provisions of section 18 f of the accident insurance act (tapaturmavakuutuslaki 608/1948) on the additional compensation are also applied to the compensation of a general permanent functional limitation. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on accident and pension coverage for athletes (laki urheilijan tapaturma- ja eläketurvasta 276/2009), section 15
1365	Compensation for functional limitation, permanent (military illnesses and accidents)	The additional compensation will be paid in accordance with the disability classification laid down in the Workers' Compensation Act to a person who sustains a permanent general functional limitation due to a disability or illness caused by an accident. The compensation may be paid to a person performing their compulsory military service, non-military national service or women's voluntary service. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ Act on Compensation for Military Accidents and Service-Related Illnesses, section 11 a
1430	Compensation for functional limitation, permanent (Act on indemnity for accidents at work payable to government employees under distance work arrangements)	Compensation paid as a one-off remuneration for a permanent functional limitation resulting from an accident occurred when working remotely. The income is paid by the State Treasury. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ Act on indemnity for accidents at work payable to government employees under distance work arrangements

2.5. Compensation for functional limitation, temporary



Code	Income type name	Income type description
1142	Compensation for functional limitation, temporary (act on compensation for crime damage)	Compensation for pain, suffering and other temporary functional limitation payable to a person who has suffered a personal injury. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on compensation for crime damage (rikosvahinkolaki 1204/2005), section 5
1146	Compensation for functional limitation, temporary (act on State indemnity operations)	Compensation for pain, suffering and other temporary functional limitation caused by a State authority's mistake, negligence or actions for which the State is liable regardless of intent or negligence. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on State indemnity operations (laki valtion vahingonkorvaustoiminnasta 978/2014) ▪ Tort Liability Act, chapter 5, section 2 c
1150	Compensation for functional limitation, temporary (game damage act)	Compensation for pain, suffering and other temporary functional limitation resulting from a personal injury caused by a large predator. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ game damage act (riistavahinkolaki 105/2009), section 22
1188	Compensation for functional limitation, temporary (motor liability insurance)	Compensation paid to an injured person for temporary pain, suffering and other temporary functional limitation resulting from a traffic accident injury. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ motor liability insurance act (liikennevakuutuslaki 460/2016) ▪ Tort Liability Act, chapter 5, sections 2 and 2 c
1192	Compensation for mental suffering to a family member (motor liability insurance)	Compensation payable to a family member of a person who has died if certain general and specific conditions are fulfilled. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ motor liability insurance act (liikennevakuutuslaki 460/2016) ▪ Tort Liability Act, chapter 5, section 4 a



Code	Income type name	Income type description
1197	Compensation for functional limitation, temporary (travel insurance)	Paid when one year has passed after the accident but the functional limitation has not yet become permanent. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ insurance terms and conditions
1202	Compensation for functional limitation, temporary (private accident insurance)	Paid when one year has passed after the accident but the functional limitation has not yet become permanent. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ insurance terms and conditions
1206	Compensation for functional limitation, temporary (medical expenses insurance)	Paid when one year has passed after the accident but the functional limitation has not yet become permanent. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ insurance terms and conditions
1214	Compensation for functional limitation, temporary (liability insurance)	Compensation payable to a patient for acute pain and other discomfort suffered immediately after an injury. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ insurance terms and conditions
1227	Compensation for functional limitation, temporary (patient insurance)	Compensation payable to a patient for acute pain and other discomfort suffered immediately after an injury. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ Tort Liability Act, chapter 5, sections 2 and 2 c ▪ patient injuries act (potilasvahinkolaki 585/1986), section 3
1248	Compensation for functional limitation, temporary (pharmaceutical injuries insurance)	Compensation payable to a patient for acute pain and other discomfort suffered immediately after an injury. This is an immaterial compensation. In taxation, this income is tax-exempt.



Code	Income type name	Income type description
		Underlying legal provisions: ▪ insurance terms and conditions
1143	Compensation for suffering (act on compensation for crime damage)	Compensation for suffering caused by a personal injury. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on compensation for crime damage (rikosvahinkolaki 1204/2005), section 9
1147	Compensation for suffering (act on State indemnity operations)	Compensation for suffering caused by a State authority's mistake, negligence or actions for which the State is liable regardless of intent or negligence. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on State indemnity operations (laki valtion vahingonkorvaustoiminnasta 978/2014) ▪ Tort Liability Act, chapter 5, section 6
1155	Compensation for suffering (Act on Compensation from State Funds for the Arrest or Detention of an Innocent Person)	Compensation for suffering caused by loss of liberty to a wrongfully convicted person. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ Act on Compensation from State Funds for the Arrest or Detention of an Innocent Person
1316	Compensation for suffering to a family member (act on State indemnity operations)	Compensation for suffering paid to a family member of a person who has died, with the conditions laid down in chapter 5, section 4 b of the Tort Liability Act. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ Act on State indemnity operations (laki valtion vahingonkorvaustoiminnasta 978/2014) ▪ Tort Liability Act, chapter 5, section 4 a
1393	Compensation for mental suffering to a family member (liability insurance)	Compensation paid to a family member of a person who has died, with the conditions laid down in chapter 5, section 4 a of the Tort Liability Act. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ Insurance terms and conditions



2.6. Funeral grants

Code	Income type name	Income type description
1102	Funeral grant (statutory earnings-related pension insurance)	One-off compensation of an agreed amount for funeral expenses, payable to an insured person's family members, the payer of the funeral expenses or some other party. The compensation amount is based on an agreement between the employer and the employee. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ seafarers' pensions act (merimieseläkelaki 1290/2006) ▪ public sector pensions act (julkisten alojen eläkelaki 81/2016) ▪ act on the Orthodox Church (laki ortodoksisesta kirkosta 985/2006) ▪ provisions on pensions laid down in section 11, subsection 2(6) of the act on the Bank of Finland (laki Suomen Pankista 214/1998) ▪ provisions on pensions laid down in the provincial law of the Åland Islands (maakuntalaki eräiden valtakunnassa voimassa olevien valtion eläkkeitä koskevien säännösten soveltamisesta Ahvenanmaan maakunnassa ÅFS 54/2007)
1117	Funeral grant (voluntary earnings-related pension insurance)	One-off compensation of an agreed amount belonging to the voluntary pension insurance, payable to a surviving spouse or some other party to compensate funeral expenses. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ public insurance funds act (vakuutuskassalaki 1164/1992) ▪ pension funds act (eläkesäätiölaki 1774/1995)
1135	Funeral assistance (occupational accident insurance)	Fixed compensation for funeral expenses payable to the estate from the occupational accident and disease insurance. The funeral assistance is a fixed amount unaffected by the injured person's earnings level or funeral expenses. In taxation, this income is tax-exempt. Tax treatment



Code	Income type name	Income type description
		alternatives (values of the Taxability of benefit entry): ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ Workers' Compensation Act, sections 99 and 109 ▪ accident insurance act (tapaturmavakuutuslaki 608/1948), section 23 ▪ farmers' compensation act (maatalousyrittäjien työtapaturma- ja ammattitautilaki 873/2015), section 73 ▪ farmers' accident insurance act (maatalousyrittäjien tapaturmavakuutuslaki 1026/1981), section 9
1157	Funeral grant (act on the compensation of damage on State official journeys)	Funeral grant paid to the estate of a deceased person when the person died on a State official journey abroad and the death was caused by a travel disease or accident. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ act on the compensation of damage on State official journeys (laki valtion virkamatkoilla sattuneiden vahinkojen korvaamisesta 530/2017), section 10
1162	Funeral grant (military injuries act)	Lump-sum compensation to the estate of a deceased person. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ military injuries act (sotilasvammalaki 404/1948)
1178	Funeral grant (military illnesses and accidents)	Fixed compensation for funeral expenses paid to the estate. The injured person's earnings level or funeral expenses do not affect the amount of the funeral grant. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Tax-exempt, data according to the act on inheritance and gift tax is given



Code	Income type name	Income type description
		Underlying legal provisions: ▪ Act on Compensation for Military Accidents and Service-Related Illnesses ▪ Act on Compensation for Accidents and Service-Related Illnesses in Crisis Management Duties
1198	Funeral grant (voluntary non-life insurance)	An insurance company offering voluntary non-life insurance policies (such as travel or liability insurances) may, within the scope of its insurance terms and conditions, offer a funeral grant, transportation of the body to the home country or, for example, compensation for funeral expenses, paid on occurrence. If a payment of this kind is based on the expenses reported by the beneficiary instead of being a fixed-amount benefit, the payment is not reported to the Incomes Register. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ insurance terms and conditions
1260	Funeral grant (direct supplementary pension scheme)	One-off compensation of an agreed amount for funeral expenses paid to the estate. The funeral grant is paid from the employer's funds based on a direct supplementary pension or a pension commitment for which a provision has been recorded in the books. The benefit is paid through the payment system of an industry-wide or company pension fund, although the employer bears the costs incurred. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ agreement between the employer and the employee ▪ Act on Safeguarding Direct Pension Promises in the Event of Employer Insolvency



Code	Income type name	Income type description
1278	Funeral grant (statutory insurance coverage for professional athletes)	Funeral grant and compensation for the transportation costs of a deceased person are paid for accidental death of an athlete in accordance with the provisions of section 109 of the Workers' Compensation Act. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ act on accident and pension provision for athletes (laki urheilijan tapaturma- ja eläketurvasta 276/2009), section 10
1279	Funeral grant (voluntary sports insurance)	Funeral grant and compensation for the transportation costs of a deceased person are paid for accidental death of an athlete in accordance with the provisions of section 109 of the Workers' Compensation Act. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ act on accident and pension provision for athletes (laki urheilijan tapaturma- ja eläketurvasta 276/2009), section 15
1337	Funeral grant (TEL supplementary pension cover)	Family members of a deceased person are entitled to a funeral grant payable from supplementary pension cover under the Employees Pensions Act (TEL), if the funeral grant is included in the TEL supplementary pension cover. The funeral grant is payable to family members. Family members refer to the spouse of the deceased person and the heirs referred to in the Code of Inheritance (40/1965). If there are no family members, the party who paid the funeral expenses of the deceased person is entitled to the funeral grant. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ act to implement the Employees Pensions Act (työntekijän eläkelain voimaannpanolaki 396/2006), section 30 a



Code	Income type name	Income type description
1340	Funeral grant (group pension insurance)	One-off compensation based on an insurance contract, payable to the insured person's beneficiaries to compensate for funeral expenses. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ insurance terms and conditions
1373	Funeral grant (public insurance funds act)	When a member of an insurance fund dies, the funeral grant will be paid as a one-time payment primarily to the spouse of the deceased. If the deceased does not have a spouse, the grant may be paid to the children, next of kin or death estate of the deceased. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ public insurance funds act (vakuutuskassalaki 1164/1992)
1431	Funeral grant (Act on indemnity for accidents at work payable to government employees under distance work arrangements)	Fixed compensation for funeral expenses paid to the estate due to an accident occurred when working remotely. The funeral assistance is a fixed amount unaffected by the injured person's earnings level or funeral expenses. The income is paid by the State Treasury. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ Act on indemnity for accidents at work payable to government employees under distance work arrangements



2.7. Care allowances

Code	Income type name	Income type description
1127	Care allowance (occupational accident insurance)	Allowance paid under an occupational accident and disease insurance to compensate the required care and services or special costs, payable if the injured person needs care, assistance, monitoring or guidance as a result of an injury or disease. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ Workers' Compensation Act, section 51 ▪ farmers' compensation act (maatalousyrittäjän työtapaturma- ja ammattitautilaki 873/2015), section 43
1128	Handicap supplement (occupational accident insurance)	Insurance compensation paid if an injured person requires the constant assistance of another person as a result of an occupational accident or disease. This income type is also used to report compensation that can continue to be paid under previous legislation (amended in 1982) to a person who requires the constant assistance of another person, as a result of an injury or disease. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ farmers' accident insurance act (maatalousyrittäjän tapaturmavakuutuslaki 1026/1981), section 9 ▪ accident insurance act (tapaturmavakuutuslaki 608/1948), section 20
1170	Care allowance (military illnesses and accidents)	Allowance for compensating the necessary care and services or special expenses. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ Act on Compensation for Military Accidents and Service-Related Illnesses ▪ Act on Compensation for Accidents and Service-Related Illnesses in Crisis Management Duties
1171	Handicap supplement (military illnesses and accidents)	Compensation paid for permanent functional limitations resulting from accidents and occupational diseases, if the injured person requires the constant assistance of another person, as a result of the injury or disease. In taxation, this income is tax-exempt.



Code	Income type name	Income type description
		Underlying legal provisions: ▪ military accidents act (sotilastapaturmalaki 1211/1990) ▪ military injuries act (sotilasvammalaki 404/1948)
1193	Care allowance (motor liability insurance)	Compensation paid temporarily or permanently to an injured person who is dependent on the regular care of another person. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ motor liability insurance act (liikennevakuutuslaki 460/2016) ▪ Tort Liability Act, chapter 5, section 2
1216	Care allowance (liability insurance)	If an injured person requires outside help due to an injury, they can be paid a care allowance to compensate for extra costs resulting from the injury. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ insurance terms and conditions
1231	Care allowance (patient insurance)	If an injured person requires outside help due to a patient injury, they can be paid a care allowance to compensate for extra costs. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ Tort Liability Act, chapter 5, section 2 ▪ patient injuries act (potilasvahinkolaki 585/1986), section 3
1252	Care allowance (pharmaceutical injuries insurance)	If an injured person requires outside help due to a pharmaceutical injury, they can be paid a care allowance to compensate for extra costs. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ insurance terms and conditions



Code	Income type name	Income type description
1276	Care allowance (statutory insurance coverage for professional athletes)	Care allowance is paid to an athlete in accordance with section 51 of the Workers' Compensation Act. No care allowance is paid after the athlete's right to the occupational accident pension has ended because the time limit specified in section 4(2) or 6(4) of the act on accident and pension provision for athletes (laki urheilijan tapaturma- tai eläketurvasta 276/2009) has been reached. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on accident and pension provision for athletes (laki urheilijan tapaturma- ja eläketurvasta 276/2009), section 9
1277	Care allowance (voluntary sports insurance)	Care allowance is paid to an athlete in accordance with section 51 of the Workers' Compensation Act. No care allowance is paid after the athlete's right to the occupational accident pension has ended because the time limit specified in section 4(2) or 6(4) of the act on accident and pension provision for athletes (laki urheilijan tapaturma- ja eläketurvasta 276/2009) has been reached. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on accident and pension provision for athletes (laki urheilijan tapaturma- ja eläketurvasta 276/2009), section 15
1341	Handicap supplement (statutory insurance coverage for professional athletes)	Insurance compensation paid if an injured person requires the constant assistance of another person as a result of an accident. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on accident and pension provision for athletes (laki urheilijan tapaturma- ja eläketurvasta 276/2009)



2.8. Payments related to rehabilitation and illness

Code	Income type name	Income type description
1043	Rehabilitation allowance (rehabilitation act)	Rehabilitation allowance secures the livelihood of a person participating in rehabilitation. A person is eligible for the rehabilitation allowance if they are 16 to 67 years of age and the objective of the rehabilitation is to remain in working life, return to working life or get into working life. In taxation, this income is earned income. Underlying legal provisions: ▪ act on the Social Insurance Institution of Finland's rehabilitation benefits and rehabilitation allowances (laki Kansaneläkelaitoksen kuntoutusetuuksista ja kuntoutusrahaetuuksista 566/2005) (rehabilitation act), sections 17, 18, 19, 24, 32 and 33
1044	Rehabilitation allowance for pensioners (rehabilitation act)	Rehabilitation allowance paid to a person in rehabilitation who receives a guarantee pension, unemployment pension or full disability pension. In taxation, this income is earned income. Underlying legal provisions: ▪ act on the Social Insurance Institution of Finland's rehabilitation benefits and rehabilitation allowances (laki Kansaneläkelaitoksen kuntoutusetuuksista ja kuntoutusrahaetuuksista 566/2005) (rehabilitation act), section 34
1045	Partial rehabilitation allowance (rehabilitation act)	A person is eligible for the partial rehabilitation allowance, if their daily working hours have been reduced by at least 40 per cent due to participation in rehabilitation. In taxation, this income is earned income. Underlying legal provisions: ▪ act on the Social Insurance Institution of Finland's rehabilitation benefits and rehabilitation allowance benefits (laki Kansaneläkelaitoksen kuntoutusetuuksista ja kuntoutusrahaetuuksista 566/2005) (rehabilitation act), sections 23 and 32 a



Code	Income type name	Income type description
1046	Means-tested rehabilitation assistance (rehabilitation act)	Rehabilitation allowance supports a rehabilitated person's employment after rehabilitation arranged by Kela. Granted on a case-by-case basis. A person may be eligible for the allowance if after the rehabilitation they are employed in a job where they receive a pay that is significantly lower than in the previous job, or if they participate in on-the-job training. In taxation, this income is earned income. Underlying legal provisions: ▪ act on the Social Insurance Institution of Finland's rehabilitation benefits and rehabilitation allowances (laki Kansaneläkelaitoksen kuntoutusetuuksista ja kuntoutusrahaetuuksista 566/2005) (rehabilitation act), section 30
1047	Rehabilitation allowance for young persons (rehabilitation act)	Rehabilitation allowance for young persons is available to persons of 16 to 19 years of age during studies or other rehabilitation towards employment. In taxation, this income is earned income. Underlying legal provisions: ▪ act on the Social Insurance Institution of Finland's rehabilitation benefits and rehabilitation allowances (laki Kansaneläkelaitoksen kuntoutusetuuksista ja kuntoutusrahaetuuksista 566/2005) (rehabilitation act), sections 20 and 35
1049	Partial sickness allowance (Health Insurance Act)	The purpose of the partial sickness allowance is to support persons who are incapacitated to work such that they can remain in working life or return to full-time work. If a full-time employee falls ill and becomes incapacitated to work, the occupational health physician can also assess whether the employee would be able to work part-time (40–60%) with the help of work arrangements. After the physician's assessment, the employer and the employee agree on the work arrangements. In taxation, this income is earned income. Underlying legal provisions: ▪ Health Insurance Act, chapter 8, section 11



Code	Income type name	Income type description
1050	Sickness allowance (Health Insurance Act)	An employee may receive sickness allowance from Kela for incapacity to work lasting less than one year. If the employer pays wages to the employee during the sickness leave, the sickness allowance can be paid to the employer. In taxation, this income is earned income. Underlying legal provisions: ▪ Health Insurance Act, chapter 8, section 1
1051	YEL daily allowance (Health Insurance Act)	Sickness allowance for an entrepreneur's waiting period is determined based on the income under the self-employed persons' pensions act (yrittäjän eläkelaki 1272/2006) (YEL) confirmed in taxation. The daily allowance for the waiting period can also be based on the YEL income received in the six months preceding the onset of the disease. In taxation, this income is earned income. Underlying legal provisions: ▪ Health Insurance Act, chapter 8, section 10
1052	Special care allowance (Health Insurance Act)	Special care allowance is granted to a parent of a child of 0–15 years of age, when the parent is temporarily prevented from working because of a need to participate in the treatment or rehabilitation of the child and does therefore not receive income from work during the period. In taxation, this income is earned income. Underlying legal provisions: ▪ Health Insurance Act, chapter 10, section 1
1053	Daily allowance for communicable diseases (Health Insurance Act)	Benefit that compensates the loss of earnings of a person who has been ordered to be absent from work, in isolation or in quarantine due to a communicable disease. In taxation, this income is earned income. Underlying legal provisions: ▪ Health Insurance Act, chapter 8, section 1 a



Code	Income type name	Income type description
1094	Rehabilitation allowance (statutory earnings-related pension insurance)	Benefit that an earnings-related pension provider can pay for the duration of vocational rehabilitation, when the person in rehabilitation is prevented from gainful employment due to earnings-related pension rehabilitation. In taxation, this income is earned income. Underlying legal provisions: ▪ Employees Pensions Act (395/2016) ▪ seafarers' pensions act (merimieseläkelaki 1290/2006) ▪ self-employed persons' pensions act (yrittäjän eläkelaki 1272/2006) ▪ farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) ▪ public sector pensions act (julkisten alojen eläkelaki 81/2016) ▪ act on the Orthodox Church (laki ortodoksisesta kirkosta 985/2006) ▪ provisions on pension laid down in section 11, subsection 2(6) of the act on the Bank of Finland (laki Suomen Pankista 214/1998) ▪ provisions on pension laid down in the provincial law of the Åland Islands (maakuntalaki eräiden valtakunnassa voimassa olevien valtion eläkkeitä koskevien säännösten soveltamisesta Ahvenanmaan maakunnassa ÅFS 54/2007)
1096	Rehabilitation assistance (statutory earnings-related pension insurance)	Means-tested benefit that an earnings-related pension provider can pay if there is no other income security during the preparation of a rehabilitation plan, the wait for the beginning of a rehabilitation programme or the time between rehabilitation periods. In taxation, this income is earned income. Underlying legal provisions: ▪ Employees Pensions Act (395/2016) ▪ seafarers' pensions act (merimieseläkelaki 1290/2006) ▪ self-employed persons' pensions act (yrittäjän eläkelaki 1272/2006) ▪ farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) ▪ public sector pensions act (julkisten alojen eläkelaki 81/2016) ▪ act on the Orthodox Church (laki ortodoksisesta kirkosta 985/2006)



Code	Income type name	Income type description
		- provisions on pension laid down in section 11, subsection 2(6) of the act on the Bank of Finland (laki Suomen Pankista 214/1998) - provisions on pension laid down in the provincial law of the Åland Islands (maakuntalaki eräiden valtakunnassa voimassa olevien valtion eläkkeitä koskevien säännösten soveltamisesta Ahvenanmaan maakunnassa ÅFS 54/2007)
1097	Rehabilitation increment (statutory earnings-related pension insurance)	Rehabilitation increment that an earnings-related pension provider can pay to a person participating in vocational rehabilitation. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): - Earned income - Earned income, only health care contribution is collected. Underlying legal provisions: - Employees Pensions Act (395/2016) - seafarers' pensions act (merimieseläkelaki 1290/2006) - self-employed persons' pensions act (yrittäjän eläkelaki 1272/2006) - farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) - public sector pensions act (julkisten alojen eläkelaki 81/2016) - act on the Orthodox Church (laki ortodoksisesta kirkosta 985/2006) - provisions on pension laid down in section 11, subsection 2(6) of the act on the Bank of Finland (laki Suomen Pankista 214/1998) - provisions on pension laid down in the provincial law of the Åland Islands (maakuntalaki eräiden valtakunnassa voimassa olevien valtion eläkkeitä koskevien säännösten soveltamisesta Ahvenanmaan maakunnassa ÅFS 54/2007)
1098	Partial rehabilitation assistance (statutory earnings-related pension insurance)	Means-tested benefit that an earnings-related pension provider can pay if there is no other income security during the preparation of a rehabilitation plan, the wait for the beginning of a rehabilitation programme or the time between rehabilitation periods. The rehabilitation assistance can also be granted as a partial assistance. In taxation, this income is earned income.



Code	Income type name	Income type description
		Underlying legal provisions: ▪ Employees Pensions Act (395/2016) ▪ seafarers' pensions act (merimieseläkelaki 1290/2006) ▪ self-employed persons' pensions act (yrittäjän eläkelaki 1272/2006) ▪ farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) ▪ public sector pensions act (julkisten alojen eläkelaki 81/2016) ▪ act on the Orthodox Church (laki ortodoksisesta kirkosta 985/2006) ▪ provisions on pension laid down in section 11, subsection 2(6) of the act on the Bank of Finland (laki Suomen Pankista 214/1998) ▪ provisions on pension laid down in the provincial law of the Åland Islands (maakuntalaki eräiden valtakunnassa voimassa olevien valtion eläkkeitä koskevien säännösten soveltamisesta Ahvenanmaan maakunnassa ÅFS 54/2007)
1099	Partial rehabilitation allowance (statutory earnings-related pension insurance)	Partial rehabilitation allowance is paid when the amount a person in rehabilitation earns during active rehabilitation is over half of their established earnings. In taxation, this income is earned income. Underlying legal provisions: ▪ Employees Pensions Act (395/2016) ▪ seafarers' pensions act (merimieseläkelaki 1290/2006) ▪ self-employed persons' pensions act (yrittäjän eläkelaki 1272/2006) ▪ farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) ▪ public sector pensions act (julkisten alojen eläkelaki 81/2016) ▪ act on the Orthodox Church (laki ortodoksisesta kirkosta 985/2006) ▪ provisions on pension laid down in section 11, subsection 2(6) of the act on the Bank of Finland (laki Suomen Pankista 214/1998) ▪ provisions on pension laid down in the provincial law of the Åland Islands (maakuntalaki eräiden valtakunnassa voimassa olevien valtion eläkkeitä koskevien säännösten soveltamisesta Ahvenanmaan maakunnassa ÅFS 54/2007)



Code	Income type name	Income type description
1116	Sickness assistance or allowance (pension funds)	Pension-fund-specific voluntary benefit that can be paid to an employee within the sphere of a specific company pension fund, when according to a medical report the said employee is incapable of performing his or her work due to illness, defect or injury. In taxation, this income is earned income. Underlying legal provisions: ▪ public insurance funds act (vakuutuskassalaki 1164/1992) ▪ pension funds act (eläkesäätiölaki 1774/1995)
1121	MELA sickness allowance (act on compensating a waiting period according to the Health Insurance Act to farmers)	Taxable daily allowance to which a person insured under the farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) (MYEL) is entitled for a period of disability – with the exception of the first day and the next three days – for every weekday until the end of the waiting period of the sickness allowance confirmed by Kela. In taxation, this income is earned income. Underlying legal provisions: ▪ act on compensating a waiting period according to the Health Insurance Act to farmers (laki sairausvakuutuslain mukaisen omavastuuaajan korvaamisesta maatalousyrittäjille 118/1991)
1131	Rehabilitation allowance (occupational accident insurance)	Compensation for loss of earnings equalling a daily allowance or occupational accident pension, paid to secure the livelihood of a person in vocational rehabilitation. In taxation, this income is earned income. Underlying legal provisions: ▪ Workers' Compensation Act, section 69 ▪ farmers' compensation act (maatalousyrittäjän työtapaturma- ja ammattitautilaki 873/2015), section 59 ▪ act on rehabilitation compensated based on the accident insurance act (laki tapaturmavakuutuslain perusteella korvattavasta kuntoutuksesta 625/1991), section 8



Code	Income type name	Income type description
1160	Supplementary annuity (military injuries act)	A person who is at least 20 per cent disabled may receive a supplementary annuity to support their livelihood. It is granted to a disabled person whose gross income is below the confirmed income limits. The granting and amount of the supplementary annuity are affected by the disabled person's income and degree of disability. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ military injuries act (sotilasvammalaki 404/1948)
1175	Rehabilitation allowance (military illnesses and accidents)	Compensation for loss of earnings equalling a daily allowance or occupational accident pension, paid to secure the livelihood of a person in vocational rehabilitation. In taxation, this income is earned income. Underlying legal provisions: ▪ Act on Compensation for Military Accidents and Service-Related Illnesses, section 10 ▪ Act on Compensation for Accidents and Service-Related Illnesses in Crisis Management Duties, section 8
1282	Compensation for daily hospital charge (hospitalisation insurance)	Based on the hospitalisation insurance, a daily allowance is paid as from the first day of care in a hospital, if the hospital stay lasts no less than five days. The compensation is paid regardless of whether the person also receives compensation based on some other insurance, such as medical expenses insurance. The compensation is paid up until the maximum agreed number of days, such as for a maximum of 365 days. The compensation is taxable income for the part exceeding the daily hospital charges, i.e. costs of the hospital stay. This income type is also used to report compensation for daily hospital charges paid from a private accident insurance policy. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Tax-exempt. Underlying legal provisions: ▪ insurance terms and conditions



Code	Income type name	Income type description
1303	Partial rehabilitation increment (statutory earnings-related pension insurance)	Increment added to a partial rehabilitation subsidy or partial disability pension, payable by an earnings-related pension provider to a person participating in vocational rehabilitation. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Employees Pensions Act (395/2016) ▪ seafarers' pensions act (merimieseläkelaki 1290/2006) ▪ self-employed persons' pensions act (yrittäjän eläkelaki 1272/2006) ▪ farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) ▪ public sector pensions act (julkisten alojen eläkelaki 81/2016) ▪ National Pensions Act (81/2016) ▪ act on the Orthodox Church (laki ortodoksisesta kirkosta 985/2006) ▪ provisions on pension laid down in section 11, subsection 2(6) of the act on the Bank of Finland (laki Suomen Pankista 214/1998) ▪ provisions on pension laid down in the provincial law of the Åland Islands (maakuntalaki eräiden valtakunnassa voimassa olevien valtion eläkkeitä koskevien säännösten soveltamisesta Ahvenanmaan maakunnassa ÅFS 54/2007)
1308	Support for a special health reason (Åland Islands)	The Åland Islands or a local municipality can decide to pay a benefit to a person for a special health reason. In taxation, this income is earned income. Underlying legal provisions: ▪ Decision of the Province of Åland or a local municipality



Code	Income type name	Income type description
1354	Rehabilitation allowance (Åland Islands)	Rehabilitation allowance (Åland Islands); a person who is in a public-law or private-law employment relationship with Åland Islands is entitled to a rehabilitation allowance subject to the exceptions in accordance with the provincial law (2016:76) pertaining to the application of certain state provisions regarding public sector pensions in the Åland province. In taxation, this income is earned income. Underlying legal provisions: ▪ provincial law (2016:76) on the application of certain state provisions regarding public sector pensions in the Åland province (prior to 1 January 2017: provincial law (2007:54) on the application of certain state provisions regarding public sector pensions in the Åland province)
1429	Rehabilitation subsidy (Act on indemnity for accidents at work payable to government employees under distance work arrangements)	Compensation for loss of earnings equalling a daily allowance or occupational accident pension, paid to secure the livelihood of a person in vocational rehabilitation. The income is paid by the State Treasury. In taxation, this income is earned income. Underlying legal provisions: ▪ Act on indemnity for accidents at work payable to government employees under distance work arrangements



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

Code	Income type name	Income type description
1001	Parental allowance (before 1.8.2022)	Daily allowance paid for the duration of the parental leave, paid for 158 weekdays. In taxation, this income is earned income. Underlying legal provisions: ▪ Health Insurance Act, chapter 9, sections 1, 8 and 10 ▪ Health Insurance Act, chapter 7, section 4
1002	Special maternity allowance (before 1.8.2022)	Parental allowance payable if a risk factor related to the work duties or working conditions of a pregnant insured person endangers her or her foetus's health and she is therefore unable to perform her work. Risk factors entitling to the special maternity allowance are defined in the health insurance decree (sairausvakuutusasetus 473/1963). In taxation, this income is earned income. Underlying legal provisions: ▪ Health Insurance Act, chapter 9, sections 1, 4 and 5
1003	Paternity allowance (before 1.8.2022)	Parental allowance paid to the father. If the employee pays wages to the father for the duration of the paternity leave, the paternity allowance is paid to the employer. The paternity allowance is paid for no more than 54 weekdays. In taxation, this income is earned income. Underlying legal provisions: ▪ Health Insurance Act, chapter 9, sections 1, 6 and 7 ▪ Health Insurance Act, chapter 7, section 4
1004	Maternity allowance (before 1.8.2022)	Parental allowance paid to the mother. The maternity allowance is paid for 105 weekdays. If the mother is paid wages for the duration of the maternity leave, Kela pays the maternity allowance to the employer. In taxation, this income is earned income. Underlying legal provisions: ▪ Health Insurance Act, chapter 9, sections 1, 2 and 3 ▪ Health Insurance Act, chapter 7, section 4



Code	Income type name	Income type description
1005	Partial parental allowance (before 1.8.2022)	The mother and the father may take a partial parental leave at the same time, in which case Kela will pay a partial parental allowance to both of them. A requirement is that both have a contract of part-time employment with their employer lasting at least 2 consecutive months during the period of parental allowance. In taxation, this income is earned income. Underlying legal provisions: ▪ Health Insurance Act, chapter 9, sections 1, 9 and 10 ▪ Health Insurance Act, chapter 7, section 4
1006	Child home care allowance: care allowance	Allowance paid to a parent or other guardian for arranging a child's care. The allowance can include a care allowance and a care supplement. A care allowance is paid for each child eligible for the child home care allowance in the family. The care allowance is not affected by the family's income. In taxation, this income is earned income. Underlying legal provisions: ▪ act on the child home care allowance and the private care allowance (laki lasten kotihoodon ja yksityisen hoidon tuesta 1128/1996), section 4
1007	Child home care allowance: care supplement	The child home care allowance may include a care supplement. The care supplement is affected by the family's total income. The care supplement is paid for one child eligible for the care allowance of the child home care allowance. In taxation, this income is earned income. Underlying legal provisions: ▪ act on the child home care allowance and the private care allowance (laki lasten kotihoodon ja yksityisen hoidon tuesta 1128/1996), sections 5 and 6
1008	Child home care allowance: municipal supplement	The amount of the care allowance or care supplement may be increased by a municipality's decision. Kela pays the municipal supplement with the rest of the child home care



Code	Income type name	Income type description
		allowance only if Kela and the municipality have so agreed. The payer of the municipal supplement may also be the municipality if the municipality does not have an agreement with Kela on the payment of the supplement. In taxation, this income is earned income. Underlying legal provisions: ▪ act on the child home care allowance and the private care allowance (laki lasten kotihoodon ja yksityisen hoidon tuesta 1128/1996), sections 1 and 20
1009	Flexible care allowance	A parent working no more than 30 hours per week and caring for a child under 3 years of age is eligible for a flexible care allowance. The flexible care allowance is paid only for one child at a time. In taxation, this income is earned income. Underlying legal provisions: ▪ act on the child home care allowance and the private care allowance (laki lasten kotihoodon ja yksityisen hoidon tuesta 1128/1996), section 13 a
1010	Partial care allowance	A parent working no more than 30 hours per week due to caring for a child is eligible for a partial care allowance. As a rule, the partial care allowance is paid for a child in the first or second grade. In taxation, this income is earned income. Underlying legal provisions: ▪ act on the child home care allowance and the private care allowance (laki lasten kotihoodon ja yksityisen hoidon tuesta 1128/1996), section 13
1011	Private day care allowance: care allowance for parents	One parent or other guardian of the child can apply for a private day care allowance. The care allowance is paid for each child eligible for the child home care allowance in the family. The amount of the care allowance is affected by the child's right to early childhood education. The family's income does not affect the amount of the benefit. This income type is used to report a care allowance paid exceptionally to the applicant instead of the care provider in situations where the payment of the allowance to the care provider has been temporarily prevented. In taxation, this income is earned



Code	Income type name	Income type description
		income. Underlying legal provisions: ▪ act on the child home care allowance and the private care allowance (laki lasten kotihoidon ja yksityisen hoidon tuesta 1128/1996), sections 1, 3, 4 and 15



1012	Private day care allowance: care supplement for parents	The private day care allowance includes a care supplement that is affected by the family's total income. The care supplement is paid for each child eligible for the allowance. This income type is used to report a care supplement paid exceptionally to the applicant instead of the care provider in situations where the payment of the allowance to the care provider has been temporarily prevented. In taxation, this income is earned income. Underlying legal provisions: ▪ act on the child home care allowance and the private care allowance (laki lasten kotihoidon ja yksityisen hoidon tuesta 1128/1996), sections 5 and 15
1013	Private day care allowance: municipal supplement for parents	The amount of the care allowance or care supplement may be increased by a municipality's decision. Kela pays the municipal supplement with the other private day care allowance only if Kela and the municipality have so agreed. Otherwise, the municipality is the payer. This income type is used to report a municipal supplement paid exceptionally to the applicant instead of the care provider in situations where the payment of the allowance to the care provider has been temporarily prevented. In taxation, this income is earned income. Underlying legal provisions: ▪ act on the child home care allowance and the private care allowance (laki lasten kotihoidon ja yksityisen hoidon tuesta 1128/1996), sections 1, 15 and 20
1014	Child maintenance allowance	Kela may pay child maintenance allowance if the parent liable for maintenance does not pay child support or if the amount of child support is lower than the child maintenance allowance. Child maintenance allowance can also be paid if there is no parent liable for maintenance. For example, the child may have been adopted by an adult with no partner, or the child does not have a confirmed father. If the child has two parents liable for maintenance, receiving the child maintenance allowance requires that the child has a maintenance agreement confirmed by the social welfare services of the municipality or a court decision on maintenance. The child maintenance allowance is paid to the child's parent or other person who is caring for the child. The allowance can also be granted and paid directly to a child who has turned 15 years of age. In taxation, this income is



		tax-exempt. Underlying legal provisions: ▪ maintenance allowance act (elatustukilaki 580/2008), section 6
1232	Child home care allowance, basic component (Åland Islands)	A guardian who does not use child day care services is entitled to a basic component of the child home care allowance until the child turns three years of age. In taxation, this income is earned income. Underlying legal provisions: ▪ provincial law on child home care allowance (maakuntalaki kotihoidon tuesta 2015:68), section 8
1233	Increased child home care allowance (Åland Islands)	A guardian who cares for their own child, does not use day care for children and are not gainfully employed are entitled to increased child home care allowance until the child turns three years of age. In taxation, this income is earned income. Underlying legal provisions: ▪ provincial law on child home care allowance (maakuntalaki kotihoidon tuesta 2015:68), section 9
1234	Child home care allowance, sibling supplement (Åland Islands)	A guardian who cares for at least one child of their own in addition to a child or children entitling them to a child home care allowance is entitled to a sibling supplement of the child home care allowance, payable for each sibling. In taxation, this income is earned income. Underlying legal provisions: ▪ provincial law on child home care allowance (maakuntalaki kotihoidon tuesta 2015:68), section 11
1235	Child home care allowance, basic amount supplement (Åland Islands)	A guardian who is entitled to the basic component of the child home care allowance, increased child home care allowance or sibling home care allowance may be entitled to an income-dependent basic amount supplement of the child home care allowance, which is dependent on the family's total monthly income. In taxation, this income is earned income. Underlying legal provisions:



		provincial law on child home care allowance (maakuntalaki kotihoidon tuesta 2015:68), section 12
1236	Child home care allowance for a multiple-birth family (Åland Islands)	Child home care allowance for a multiple-birth family is granted to a guardian who has two or more children born at the same time and is entitled to child home care allowance. The allowance can be granted as basic allowance or increased allowance. In taxation, this income is earned income. Underlying legal provisions: provincial law on child home care allowance (maakuntalaki kotihoidon tuesta 2015:68), section 10
1237	Child home care allowance for a sibling (Åland Islands)	A guardian who has been granted a parental allowance under the Health Insurance Act and cares for at least one child of their own in addition to a child or children entitling them to the allowance is entitled to the child home care allowance for a sibling. In taxation, this income is earned income. Underlying legal provisions: provincial law on child home care allowance (maakuntalaki kotihoidon tuesta 2015:68), section 13
1238	Partial care allowance (Åland Islands)	A guardian working in gainful employment no more than 30 hours per week due to caring for a child is eligible for partial care allowance. In taxation, this income is earned income. Underlying legal provisions: provincial law on child home care allowance (maakuntalaki kotihoidon tuesta 2015:68), section 14
1290	Baby money (municipalities)	Benefit for child-birth paid by a municipality to a natural person. This benefit may also be called by many other names in Finnish. In taxation, this income is earned income. Underlying legal provisions: Municipality's decision
1305	Child benefit (Åland Islands)	Child benefit is payable for each child permanently residing in Finland until the end of the month when the child turns 17. In Åland, the payment of the child benefit is based on provincial law. In taxation, this income is tax-exempt. Underlying legal provisions:



		▪ landskapslag om tillämpning i landskapet Åland av barnbidragslagen (1994:48)
1306	Child maintenance allowance (Åland Islands)	Child maintenance allowance may be paid if the parent liable for maintenance does not pay child support or if the child support is lower than the child maintenance allowance. Child maintenance allowance can also be paid if there is no parent liable for maintenance. In Åland, the payment of the child maintenance allowance is based on provincial law. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ landskapslag om tillämpning i landskapet Åland av lagen om underhållsstöd (2009:7)
1307	Child home care allowance for a person living in an EU or EEC country or Switzerland (Åland Islands)	Municipalities receive compensation for the home care of a child living in an EU or EEA country or Switzerland either directly or via a commission agreement when the right to the benefit from the Åland province is established in accordance with regulation (EEC) No 1408/71 of the Council on the application of social security schemes or regulation (EC) No 883/2004 of the European Parliament and of the Council on the coordination of social security systems. In taxation, this income is earned income. Underlying legal provisions: ▪ landskapslag om hemvårdsstöd (2015:68) ▪ Regulation (EEC) No 1408/71 of the Council on the application of social security schemes or Regulation (EC) No 883/2004 of the Council on the co-ordination of social security systems
1344	Child benefit (act on child benefit)	Kela pays a child benefit for each child permanently residing in Finland until the end of the month when the child turns 17. If the income earner is not married or in a committed relationship, a single-parent supplement can be added to the child benefit. The supplement is paid monthly for each child living with the family and eligible for the child benefit. The supplement can be granted even if the parents of the children have joint custody. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on child benefit (lapsilisäläki 796/1992), sections 1, 7 and 8



1422	Pregnancy allowance	Parental allowance paid to the mother, paid for 40 weekdays. If the mother is paid wages for the duration of the maternity leave, Kela pays the pregnancy allowance to the employer. For tax purposes, the allowance is treated as earned income. Underlying legal provisions: ▪ Health Insurance Act, chapter 9, section 1 and section 2
1423	Parental allowance	Daily allowance paid for the duration of the parental leave. The parental allowance, related to 1 child, is paid for 320 weekdays max., and the allowance can be shared by the two parents. For tax purposes, the allowance is treated as earned income. Underlying legal provisions: ▪ Health Insurance Act, chapter 9, section 5 and section 6 ▪ Health Insurance Act, chapter 7, section 4
1424	Partial parental allowance	The allowance can be paid in the form of a partial parental allowance, if the parent gives childcare on a part-time basis, and an agreement is made between the parent and their employer on working part time. Maximum work hours are 5 hours per day. One day of partial parental leave counts as one-half of a day of full parental leave. Partial parental allowance is one-half of the full allowance. For tax purposes, the allowance is treated as earned income. Underlying legal provisions: ▪ Health Insurance Act, chapter 3, section 11 ▪ Health Insurance Act, chapter 7, section 4
1425	Special pregnancy allowance	Allowance payable to the pregnant parent if she has to stay off work before she starts getting actual pregnancy allowance. This applies if she is exposed to risk factors at her place of work. Risk factors entitling to the special pregnancy allowance are defined in the health insurance decree (sairausvakuutusasetus 473/1963). For tax purposes, the allowance is treated as earned income. Underlying legal provisions: ▪ Health Insurance Act, chapter 9, section 3 and section 4



2.10. Other pensions

Code	Income type name	Income type description
1026	Guarantee pension	The purpose of a guarantee pension is to provide residents of Finland with a minimum pension if their pensions do not otherwise provide reasonable livelihood. The guarantee pension can be granted to a person who has turned 16, receives a pension entitling to the guarantee pension or is an immigrant defined in the act on the guarantee pension (laki takuueläkkeestä 703/2010). In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ act on the guarantee pension (laki takuueläkkeestä 703/2019), section 7
1027	Child increase (National Pensions Act)	Child increase can be paid to a pension recipient for their own or their spouse's children under 16 years of age, if the pension recipient receives a national pension or certain other pensions such as occupational accident pension or old-age pension. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ National Pensions Act, section 51
1040	Pension assistance	The purpose of pension assistance is to secure the livelihood of an elderly long-term unemployed person who has been unemployed for five years almost without interruption. Some pensions prevent the payment of pension assistance, and other pensions are deducted from the amount of the pension assistance. A person who is under 65 years of age and was born before 1 September 1956 is entitled to pension assistance. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Act on Pension Support, section 2



Code	Income type name	Income type description
1085	Representatives' pension (act on representatives' pensions and adjustment allowance)	A pension accrued based on a career as a Member of Parliament or a Minister, payable as an old-age pension at the age of 65 or as a disability pension if the person loses their capacity to work before turning 65. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ act on representatives' pensions and adjustment allowance (laki kansanedustajan eläkkeestä ja sopeutumisrahasta 329/1967)
1086	Years-of-service pension (statutory earnings-related pension insurance)	Pension that can be granted to a person who has turned 63 and whose long career of work has required great effort. Can also be paid to a recipient of the State artist grant. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Employees Pensions Act (395/2016) ▪ seafarers' pensions act (merimieseläkelaki 1290/2006) ▪ self-employed persons' pensions act (yrittäjän eläkelaki 1272/2006) ▪ farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) ▪ public sector pensions act (julkisten alojen eläkelaki 81/2016) ▪ act on the Orthodox Church (laki ortodoksisesta kirkosta 985/2006) ▪ provisions on pension laid down in section 11, subsection 2(6) of the act on the Bank of Finland (laki Suomen Pankista 214/1998) ▪ provisions on pension laid down in the provincial law of the Åland Islands (maakuntalaki eräiden valtakunnassa voimassa olevien valtion eläkkeitä koskevien säännösten soveltamisesta Ahvenanmaan maakunnassa ÅFS 54/2007) ▪ Artist Grants Act (734/1969)



Code	Income type name	Income type description
1089	Special compensation paid to a spouse of an official in a foreign representative office	Compensation intended to supplement the earnings-related pension of a spouse accompanying a Foreign Service official to their posting and thereby losing their own earned income and receiving a smaller pension. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ act on special compensation paid to spouses of officials in foreign representative offices (laki ulkomaanedustuksen virkamiesten puolisoille maksettavasta erityiskorvauksesta 657/1989)
1090	Supplementary State artist pension	Pension that can be awarded in recognition of meritorious activities as a creative or a performing artist to an artist who is or has been a permanent resident in Finland. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected ▪ Tax-exempt. Underlying legal provisions: ▪ act on supplementary State artist pensions (laki ylimääräisistä taiteilijaeläkkeistä 194/2016)
1091	Supplementary athlete pension	Pension can be awarded in recognition of an Olympic gold medal to an athlete who is or has been a permanent resident in Finland. For a special reason, the pension can also be awarded for a meritorious international career in sports. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ act on supplementary athlete pensions (laki ylimääräisistä urheilijaeläkkeistä 1419/2014)



Code	Income type name	Income type description
1092	Government member's pension	Pension paid to a member of the Government. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ act on representatives' pensions and adjustment allowance (laki kansanedustajan eläkkeestä ja sopeutumisrahasta 329/1967)
1093	President of the Republic's pension	Annual pension of a former President of the Republic, amounting to 60% of the President of the Republic's remuneration. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on the pension right of the President of the Republic (laki tasavallan presidentin eläkeoikeudesta 40/1994)
1113	Unemployment pension (pension funds)	Supplementary pension based on a voluntary pension insurance, paid by some of industry-wide and company pension funds. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ pension funds act (eläkesäätiölaki 1774/1995)
1119	Other pension	Pensions that need to be reported but for which there is no separate income type in the Incomes Register are reported as Other pension. The Other pension income type can also be used as the original pension in recourse notifications. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability



Code	Income type name	Income type description
		of benefit entry): ▪ Earned income, only health care contribution is collected ▪ Capital income ▪ Tax-exempt.
1262	Farm closure pension (farm closure pension act)	Benefit paid to farmers who permanently retired from farming in 1974 to 1992. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected ▪ Tax-exempt. Underlying legal provisions: ▪ farm closure pension act (luopumiseläkelaki 16/1974)
1317	Supplementary journalist pension	Supplementary pension awarded to journalists by Government resolution in recognition of a meritorious career as a journalist. Supplementary journalist pensions are no longer awarded. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected ▪ Tax-exempt. Underlying legal provisions: ▪ Government resolution on supplementary journalist pensions (37/1977)
1320	Supplementary switchboard operator pension	Supplementary pensions for switchboard operators. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Government resolution on supplementary pensions 30.12.1959



Code	Income type name	Income type description
1321	Supplementary pension for a person insured under the Employees' Pensions Act (TEL)	TEL supplementary pensions. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Government resolution on supplementary pensions 30.12.1959
1331	Unemployment pension (group pension insurance)	Unemployment pension payable from a group pension insurance when the insured has been unemployed for one year. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ insurance terms and conditions
1417	Years-of-service pension (voluntary earnings-related pension insurance)	A years-of-service pension paid based on a voluntary earnings-related pension insurance. The years-of-service pension can be granted for applicants aged 63 or more with a career in physically demanding work. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution collected. Underlying legal provisions: ▪ Insurance funds act (vakuutuskassalaki 1164/1992) ▪ Pension funds act (eläkesäätiölaki 1774/1995)
1418	Years-of-service pension (direct supplementary pension scheme)	Years-of-service pension based on the employer's supplementary pension commitment. The years-of-service pension can be granted for applicants aged 63 or more with a career in physically demanding work. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution collected.



Code	Income type name	Income type description
		Underlying legal provisions: ▪ Agreement between employer and employee ▪ Act on Safeguarding Direct Pension Promises in the Event of Employer Insolvency (209/2015)



2.11. Other benefits

Code	Income type name	Income type description
1022	Job alternation compensation (Kela)	A person working full time can agree on a job alternation leave with the employer. The leave can last an uninterrupted period of no less than 100 and no more than 180 calendar days. If the person is not a member of an unemployment fund, the job alternation compensation is applied for from Kela. The amount is calculated from the basic unemployment allowance without child increases. In taxation, this income is earned income. Underlying legal provisions: ▪ Act on Job Alternation Leave
1041	Housing allowance for pension recipients	A person may receive a housing allowance for pension recipients if they reside permanently in Finland, have low income and receive a pension entitling them to the housing allowance for pension recipients. The housing allowance may be granted on a home which is deemed permanent and in which the allowance applicant lives. The purpose of the housing allowance is to reduce the pension recipients' housing costs. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on housing allowance for pension recipients (laki eläkkeensaajan asumistuesta 571/2007), sections 1, 5 and 8
1042	General housing allowance	General housing allowance can be paid to low-income households to help with their housing costs. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on general housing allowance (laki yleisestä asumistuesta 938/2014)



Code	Income type name	Income type description
1059	Job alternation compensation (unemployment funds)	Persons with over 20 years of work history may apply for a leave by agreeing with the employer. In order that they would be entitled to the job alternation compensation, the employer must hire an unemployed job-seeker for the duration of the leave. When the requirements are met, the person may take a job alternation leave of 180 days. The amount of the job alternation compensation is 70% of the earnings-related allowance. In taxation, this income is earned income. Underlying legal provisions: ▪ Act on Job Alternation Leave
1074	Payment from a capital redemption policy	A payment made on the basis of a capital redemption policy, which can be either gain or capital. Gain is taxed as capital income. The amount of the capital is tax-exempt. If the payment is business income, it is not reported to the Incomes Register. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt. Underlying legal provisions: ▪ insurance terms and conditions
1120	Other benefit	Benefits that need to be reported but do not have a separate income type in the Incomes Register due to their sensitive nature or other reason are reported as Other benefits. The Other benefit income type can also be used as the original benefit in recourse notifications. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Capital income ▪ Tax-exempt ▪ Tax-exempt, data according to the act on inheritance and gift tax is given.



Code	Income type name	Income type description
1158	Death benefit (act on the compensation of damage on State official journeys)	Death benefit paid to a beneficiary for the death of an official during official state travel abroad. This income type may include a supplementary compensation for death in a travel accident or illness payable in a high security risk area. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ act on the compensation of damage on State official journeys (laki valtion virkamatkoilla sattuneiden vahinkojen korvaamisesta 530/2017), sections 10 and 11
1167	Compensation (Act on Compensation for the Excessive Length of Judicial Proceedings)	Compensation for the excessive length of judicial proceedings is a compensation akin to suffering compensation paid to a person. The person is paid a compensation for the excessive years of judicial proceedings. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ Act on Compensation for the Excessive Length of Judicial Proceedings (362/2009)
1181	Death benefit (military illnesses and accidents, crisis management)	Supplementary compensation for a death resulting from an accident or illness referred to in the act. Additionally, a supplementary compensation is paid for each child of the deceased person. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ Act on Compensation for Accidents and Service-Related Illnesses in Crisis Management Duties, section 10



Code	Income type name	Income type description
1217	Compensation for persons trained in the Emergency Services College (Rescue Act)	Trainees who are not employed by a public sector organisation may be paid a compensation and per diem allowance corresponding to the reservist pay of a conscript called for refresher training, rather than a per diem allowance based on the collective agreement for public servants, for the duration of the training. In taxation, this income is earned income. Underlying legal provisions: ▪ Rescue Act, section 70
1218	Start-up grant (Act on Public Employment and Business Service)	Benefit for securing the livelihood of a person becoming an entrepreneur at the stage of starting up and establishing business. In taxation, this income is earned income. Underlying legal provisions: ▪ Act on Public Employment and Business Service
1270	Unjust enrichment	Payment to which an income earner is not entitled. Unjust enrichment occurs when, for example, a payment has been made on incorrect grounds, to the wrong person, or in an incorrect amount. The separate Unjust enrichment income type is used only when the payment is detected before the first report is submitted, and the income has not been previously reported to the Incomes Register as other income. In taxation, this income is earned income. Underlying legal provisions: ▪ This income type is not based on legislation
1292	Other benefit (municipalities)	Other benefit paid by a municipality to a natural person based on a public sector organisation's decision (e.g. allowance for finding housing). In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Tax-exempt. Underlying legal provisions: ▪ Municipality's decision



Code	Income type name	Income type description
1299	Farmer's early retirement aid, basic amount	Basic amount of the farmer's early retirement aid is equal to the disability pension under the farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) that would have been granted to the farmer if they had been entitled to full disability pension at the time of early retirement. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ farmers' early retirement aid act (laki maatalousyrittäjien luopumistuesta 1293/1994), sections 17 and 18 ▪ act on compensation for farm closure, (laki maatalouden harjoittamisesta luopumisen tukemisesta 64/2014), sections 28, 29 and 30
1300	Farmer's early retirement aid, supplementary amount	Supplementary amount of the farmer's early retirement aid is equal to the national pension that would have been granted to the farmer if they had been entitled to a national pension granted as a disability pension at the time of early retirement. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ farmers' early retirement aid act (laki maatalousyrittäjien luopumistuesta 1293/1994), sections 17 and 19 ▪ act on compensation for farm closure (laki maatalouden harjoittamisesta luopumisen tukemisesta 64/2014), sections 29 and 31
1301	Farmer's early retirement aid, child increase	Child increase referred to in chapter 10 of the National Pensions Act is added to the early retirement aid on conditions laid down in the said chapter (the recipient of the early retirement aid has a child under 16 years of age). In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions:



Code	Income type name	Income type description
		▪ farmers' early retirement aid act (laki maatalousyrittäjien luopumistuesta 1293/1994), section 19 ▪ act on compensation for farm closure (laki maatalouden harjoittamisesta luopumisen tukemisesta 64/2014), section 31
1304	General housing allowance (Åland Islands)	General housing allowance can be paid to low-income households to help with their housing costs. In Åland, the payment of the housing allowance is based on provincial law. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ landskapslag om tillämpning av lagen om allmänt bostadsbidrag (2015:4)
1309	Daily allowance (Åland Islands)	A person with reduced capacity to work can be granted a daily allowance under the provincial law of the Åland Islands for the period when their state of health and capacity to work are being determined and for the duration of a work try-out. In taxation, this income is earned income. Underlying legal provisions: ▪ landskapslagen om arbetsmarknadspolitisk verksamhet (2006:8), section 37, subsection 1
1366	Death benefit (military illnesses and accidents)	Additional compensation paid for a death resulting from an accident or illness pursuant to the law. In addition, additional compensation will be paid for each child of the deceased. If the deceased does not have a spouse or children, the compensation will be paid to the parents of the deceased. The compensation may be paid after the death of a person performing their military service, non-military service or women's voluntary service. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ act on financial support payable on the death of a person liable for military service (laki asevelvollisen kuoltua suorittavasta taloudellisesta tuesta 1309/1994), section 3 b



Code	Income type name	Income type description
1372	Parting grant (public insurance funds act)	A grant paid to a member of a health insurance fund as a lump sum when the member reaches the age at which the grant ends or the member retires. The parting grant will be paid to another insured party when the insured party reaches the age at which the grant ends or when a spouse who is a member receives the parting grant. The income is capital income in taxation. Underlying legal provisions: ▪ public insurance funds act (vakuutuskassalaki 1164/1992) ▪ health insurance fund regulations
1374	Additional daily allowance (public insurance funds act)	Additional daily allowance is paid for each working day for which a member of the health insurance fund is entitled to a daily allowance in accordance with the Health Insurance Act after the employer's obligation to pay salary for the period of sickness has ended. The additional daily allowance can also be paid on similar grounds as the additional maternity allowance due to a disability arising from a pregnancy and birth. In taxation, this income is earned income. Underlying legal provisions: ▪ public insurance funds act (vakuutuskassalaki 1164/1992) ▪ health insurance fund regulations
1389	Loss from a capital redemption policy	This income type is used to report losses arising if the payments made to a policyholder on the basis of an insurance contract during or after the insurance period is less than the amount of premiums after the deduction of the amount considered as income from the amount of payments. A natural person or an estate can deduct the resulting loss from their taxable capital income during the year that the agreement ends. The loss from a capital redemption policy is always confirmed if the recipient suffers a loss in the manner described above. If the capital redemption policy is received as an inheritance or gift, the value of the policy used for determining inheritance and gift tax is used as the new saved amount of the policy. In taxation, the saved amount is considered equivalent to the capital paid into the capital redemption policy by the recipient, estate or inheritor. The loss is allocated to capital income.



Code	Income type name	Income type description
		Underlying legal provisions: ▪ Insurance terms and conditions
1408	Reimbursement for lost income from capital	An indemnity payment made in a situation where the beneficiary has lost an amount of capital income. This income type is for indicating that after an incident has caused damage, insurance coverage of lost rental income is paid to the landlord. Additionally, this income type is for the State Treasury's payment to a natural person when damages are paid in order to cover a lost amount of capital income. In taxation, this income is capital income. However, no reporting under this income type is allowed if the damages are from a contract of accident insurance that covers an operation of trade, business, agriculture or forestry conducted by a natural person or by an estate of a deceased person. In taxation, this income is capital income. Underlying legal provisions ▪ Act on State Indemnity Operations 978/2014 (Valtion vahingonkorvaustoiminnasta annettu laki 978/2014) ▪ Insurance terms and conditions
1426	Redeployment aid	If all of the following requirements are met, the social benefit called redeployment aid can be paid to wage earners aged 55 and older: ▪ The date when the employer terminated the wage earner's employment is 1 January 2023 or later. ▪ Reason for termination is the employer's financial or production-related circumstances. ▪ The wage earner's employment with the same employer lasted 5 years or longer. ▪ The amount of the redeployment aid equals wages for one month. The unemployment fund pays the aid to those wage earners who are members, and Kela pays the aid to other wage earners. In taxation, this income is earned income. Underlying legal provisions: ▪ Unemployment security act (Työttömyysturvalaki 9 luku)



2.12. Other payments based on a voluntary insurance

Code	Income type name	Income type description
1061	Compensation paid based on a sick leave or temporary incapacity to work (voluntary insurance)	Compensation paid by a non-life insurance or life insurance company based on a sick leave or temporary incapacity to work. In taxation, this income is earned income. Underlying legal provisions: ▪ insurance terms and conditions
1062	Pension (voluntary personal pension scheme taken out by a private person)	Pension paid based on a voluntary personal pension scheme taken out by a private person. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected ▪ Capital income ▪ Capital income, 20% increase ▪ Capital income, 50% increase Underlying legal provisions: ▪ insurance terms and conditions
1063	Pension (voluntary personal pension scheme taken out by the employer)	Pension paid based on a voluntary personal pension scheme taken out by the employer. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ insurance terms and conditions
1065	Surrender value (voluntary personal pension scheme taken out by a private person)	This income type is used to report the surrender value (including partial surrender) paid to a natural person in the case of 1) a voluntary personal pension scheme 2) a fixed-term pension insurance policy referred to in section 34, subsection 5 of the act on income tax (tuloverolaki 1535/1992), with premiums that are not tax-deductible



Code	Income type name	Income type description
		3) a lifetime pension insurance policy referred to in section 35 a of the act on income tax, with premiums that are not tax-deductible. This income type is also used to report the surrender value when the income earner terminates a term insurance policy included within a voluntary pension insurance policy, but the pension insurance remains valid. This income type is also used to report the tax-exempt premium refunds defined in section 34, subsection 2 of the act on income tax (tuloverolaki 1535/1992). In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, 20% increase ▪ Capital income ▪ Capital income, 20% increase ▪ Capital income, 50% increase ▪ Tax-exempt. Underlying legal provisions: ▪ insurance terms and conditions
1066	Death benefit (voluntary personal pension scheme)	This income type is used to report death benefit in the case of 1) a voluntary personal pension scheme 2) a fixed-term pension insurance policy referred to in section 34, subsection 5 of the act on income tax (tuloverolaki 1535/1992), with premiums that are not tax-deductible 3) a life term insurance policy connected to a lifetime pension insurance referred to in section 35 a of the act on income tax, with premiums that are not tax-deductible. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given ▪ Capital income, and data according to the act on inheritance and gift tax is given



Code	Income type name	Income type description
		Underlying legal provisions: ▪ insurance terms and conditions
1067	Surrender value (voluntary personal pension scheme taken out by the employer)	The surrender value of a voluntary personal pension scheme taken out by the employer, exceptionally paid to a private person. This income type is used only when the insurance policy was transferred to the employee's ownership before the surrender. If the employer still owns the insurance, the payment made to the employee must be reported on an earnings payment report. In taxation, this income is earned income. Underlying legal provisions: ▪ insurance terms and conditions
1068	Death benefit (group pension insurance)	The amount paid to a party specified as the beneficiary of the death benefit in a group pension insurance. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ insurance terms and conditions
1071	Saved amount (endowment insurance)	A payment paid to the beneficiary upon the maturity of the insurance policy at a specific time agreed in advance. This income type is also used to report so-called term deposit amounts. If the beneficiary is the insured person themselves or some other beneficiary referred to in section 34 of the Income Tax Act, only profits from the insurance are reported as capital income. When the beneficiary is not the insured person but some other beneficiary referred to in section 34 of the Income Tax Act, a share of the payment corresponding to the saved amount of the endowment insurance is reported as a gift. If the beneficiary is none of the parties referred to in the provision, the entire payment is reported as capital income. In taxation, the income is taxed differently



Code	Income type name	Income type description
		depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given ▪ Tax-exempt. Underlying legal provisions: ▪ insurance terms and conditions
1072	Surrender value (endowment insurance)	The amount returned in the surrender of an endowment insurance policy. Endowment insurance policies can always be freely surrendered. This income type is also used to report the surrender of unit-linked insurance policies, including partial surrender, which is subject to the same tax rules as the full surrender of the savings. In both cases, capital income tax is only paid on profits. The amount of the capital is tax-exempt. This income type is also used to report the tax-exempt premium refunds defined in section 34, subsection 2 of the act on income tax (tuloverolaki 1535/1992).. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt. Underlying legal provisions: ▪ insurance terms and conditions
1073	Death benefit (endowment insurance)	The amount paid to a party specified as the beneficiary of the life insurance payment in an endowment insurance policy. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ insurance terms and conditions



Code	Income type name	Income type description
1075	Death benefit (risk life insurance)	Death benefit paid based on a risk life insurance policy; inheritance tax must be paid for the part that is not taxable capital income in income taxation. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ insurance terms and conditions
1076	Compensation for illness, incapacity to work or permanent functional limitation (voluntary insurance)	A one-off compensation that a life insurance company or a non-life insurance company can pay to the insured based on insurance coverage for a serious illness, permanent incapacity to work or a permanent functional limitation. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ insurance terms and conditions
1112	Part-time pension (group pension insurance)	Voluntary supplementary pension paid based on a group pension insurance. Part-time pension is an earnings-related pension that can be paid to an employee who has reached a specified age and has moved to part-time work, or that is paid to an entrepreneur by an industry-wide or company pension fund. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ insurance terms and conditions
1118	Death benefit (term insurance)	Pre-agreed compensation paid to a beneficiary from a term insurance if the insured person dies during the validity period of the insurance. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income



Code	Income type name	Income type description
		▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ pension funds act (eläkesäätiölaki 1774/1995)
1195	Death benefit (travel insurance)	Pre-agreed compensation paid to a beneficiary from a term insurance if the insured person dies during the validity period of the insurance. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ insurance terms and conditions
1386	Other compensation for the death of a family member (voluntary insurance)	Compensation payable to the estate of a person who has died if certain conditions are fulfilled. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ Insurance terms and conditions
1200	Death benefit (private accident insurance)	Compensation of a pre-agreed amount paid to the beneficiary from a life term insurance policy if the insured dies during the period of validity of the insurance. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ Insurance terms and conditions



Code	Income type name	Income type description
1204	Death benefit (medical expenses insurance)	Compensation of a pre-agreed amount paid to the beneficiary from a life term insurance policy if the insured dies during the period of validity of the insurance. In taxation, the income is taxed differently, depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ Insurance terms and conditions
1261	Pension (single premium voluntary pension insurance)	A voluntary pension insurance taken out by a private person, paid with a one-off premium. Partly tax-exempt, partly taxable, depending on the age of the insured (act on income tax (tuloverolaki 1535/1992), sections 81 and 81 a). In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, 10% increase ▪ Earned income, only health care contribution is collected ▪ Tax-exempt. Underlying legal provisions: ▪ Insurance terms and conditions
1326	Surrender value (risk life insurance)	The amount refunded in the surrender of a risk life insurance policy. The surrender only applies to risk life insurance policies issued with level premiums, where the premiums do not change in accordance with the age of the insured person. The income type is also used to report partial surrender. In the surrender, the amount of returned capital is tax-exempt, but any profits are taxable capital income. This income type is also used to report the tax-exempt premium refunds defined in section 34, subsection 2 of the act on income tax (tuloverolaki 1535/1992). In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt. Underlying legal provisions: ▪ Insurance terms and conditions



Code	Income type name	Income type description
1327	Saved amount (risk life insurance)	A capital payment made upon the maturity of a risk life policy, paid to an insured person or beneficiary if the policy reaches maturity at a specific time agreed in advance. This income type is also used to report the fund unit of a term insurance policy, when the insurance ends after the death of the insured person. When the beneficiary is a close family member, the payment is reported with the Taxability value "Tax-exempt, data according to the act on inheritance and gift tax is given". In a pure risk life insurance policy, the insurer may keep the insurance premiums paid if the insured person is alive at the end of the contract period and this income type may not be used. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given ▪ Tax-exempt. Underlying legal provisions: ▪ Insurance terms and conditions
1342	Part-time pension (voluntary earnings-related pension insurance)	Pension paid based on a voluntary earnings-related pension insurance. Part-time pension is an earnings-related pension that can be paid to an employee who has reached a specified age and has moved to part-time work, or that is paid to an entrepreneur by a pension fund or foundation. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ public insurance funds act (vakuutuskassalaki 1164/1992) ▪ pension funds act (eläkesäätölaki 1774/1995)
1375	Death benefit (athlete pension insurance)	Voluntary compensation for death included in statutory insurance coverage for professional athletes. In taxation, the income is taxed differently, depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions:



Code	Income type name	Income type description
		Insurance terms and conditions
1378	Unemployment pension (voluntary personal pension scheme taken out by a private person)	In older voluntary personal pension schemes, the pension can also be paid in the event of unemployment before actual retirement. The income type covers a voluntary personal pension scheme taken out by a private person. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): - Earned income - Earned income, only health care contribution is collected - Capital income - Capital income, 20% increase - Capital income, 50% increase Underlying legal provisions: - Insurance terms and conditions
1379	Unemployment pension (voluntary personal pension scheme taken out by the employer)	In older voluntary personal pension schemes, the pension can also be paid in the event of unemployment before actual retirement. The income type covers a voluntary personal pension scheme taken out by the employer. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): - Earned income - Earned income, only health care contribution is collected. Underlying legal provisions: - Insurance terms and conditions
1387	Loss from endowment insurance, saved amount	This income type is used to report losses when the saved amount falls due and the insurance expires with a loss. A loss arises if the payments made to a policyholder on the basis of an insurance contract during or after the insurance period is less than the amount of premiums after the deduction of the amount considered as income from the amount of payments. A natural person or an estate can deduct the resulting loss from their taxable capital income in the year that the policy ends. The loss is allocated to capital income. Underlying legal provisions: Insurance terms and conditions



Code	Income type name	Income type description
1388	Loss from endowment insurance, surrender value	This income type is used to report losses in the event of surrender where the insurance expires with a loss. A loss arises if the payments made to a policyholder on the basis of an insurance contract during or after the insurance period is less than the amount of premiums after the deduction of the amount considered as income from the amount of payments. A natural person or an estate can deduct the resulting loss from their taxable capital income during the year that the policy ends. The loss is allocated to capital income. Underlying legal provisions: ▪ Insurance terms and conditions
1392	Lump sum payment from low-value vested pensions (group pension insurance)	A lump sum payment from low-value vested pensions included in group pension insurance, payable before the start of retirement to the insured person if the person has vested rights to the savings and the lump sum payment is below the agreed limit. In taxation, this income is earned income. Underlying legal provisions: ▪ Insurance terms and conditions
1394	Profit from an insurance contract	Profit from an insurance contract withdrawn by the policyholder. In certain situations, the contract or arrangement allows the policyholder to influence how the ownership rights related to the underlying asset of the policy are exercised. Such policies include, for example, unit-linked endowment insurance policies, capital redemption policies, and pension insurance policies. In this case, the income from the investments is taxed as income in the tax year during which the insurance company received the proceeds, and during which they were available for withdrawal by the policyholder. The amount of the capital is tax-exempt. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt. Underlying legal provisions: ▪ Insurance terms and conditions



Code	Income type name	Income type description
1395	Calculated profit from an insurance contract	Calculated profit from an insurance contract which is available for withdrawal by the policyholder. In certain situations, the contract or arrangement allows the policyholder to influence how the ownership rights related to the underlying asset of the policy are exercised. Such policies include, for example, unit-linked endowment insurance policies, capital redemption policies and pension insurance policies. In this case, the income from the investments is taxed as income in the tax year during which the insurance company received the proceeds and during which they were available for withdrawal by the policyholder. The amount of the capital is tax-exempt. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt. Underlying legal provisions: ▪ Insurance terms and conditions
1396	Loss from an insurance contract	This income type is used to report losses from an insurance contract in situations where the contract or arrangement allows the policyholder to influence how the ownership rights related to the underlying asset of the policy are exercised. Such policies include, for example, unit-linked endowment insurance policies, capital redemption policies and pension insurance policies. A loss arises if the payments made to a policyholder on the basis of an insurance contract during or after the insurance period is less than the amount of premiums after the deduction of the amount considered as income from the amount of payments. A natural person or an estate can deduct the resulting loss from their taxable capital income in the year that the policy ends. The loss is allocated to capital income. Underlying legal provisions: ▪ Insurance terms and conditions
1397	Loss from a voluntary fixed-term pension insurance policy	This income type is used to report losses from a fixed-term pension insurance policy referred to in section 34, subsection 5 of the act on income tax (tuloverolaki 1535/1992) when the premiums are not tax-deductible. A loss arises if the



Code	Income type name	Income type description
		payments made to a policyholder on the basis of an insurance contract during or after the insurance period is less than the amount of premiums after the deduction of the amount considered as income from the amount of payments. A natural person or an estate can deduct the resulting loss from their taxable capital income during the year that the policy ends. The loss is allocated to capital income. Underlying legal provisions: ▪ Insurance terms and conditions
1421	The yield from a pension contract with a lump-sum premium	Income that a private individual receives from a single premium voluntary pension insurance policy. The pension received under the policy is reported with the income type '1261 Pension (single premium voluntary pension insurance)'. In taxation, this income is earned income. Underlying legal provisions: ▪ Insurance terms and conditions



2.13. Student benefits

Code	Income type name	Income type description
1023	Interest assistance (act on financial aid for students)	Kela pays the interest of a government-guaranteed study loan as interest assistance. The interest assistance is paid based on the application of a study loan debtor either directly to the bank or to the applicant themselves if the applicant has first paid the study loan interest to the bank. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on financial aid for students (opintotukilaki 65/1994), chapter 2, section 16 a
1024	Housing supplement (act on financial aid for students)	As of 1 August 2017, the student housing supplement is available only to those studying abroad or in Åland and living in rental housing, and those who are enrolled in a tuition-based programme in a Finnish folk high school, sports institute or the Sámi Education Institute and who live in a school dormitory. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on financial aid for students (opintotukilaki 65/1994), chapter 2, section 14
1025	Study grant (act on financial aid for students)	Study grant is part of financial aid for students. Financial aid for students is available for full-time studies after compulsory education lasting at least two months consecutively. The amount of the study grant is affected by the applicant's age and type of accommodation. A person who is a guardian of a child under 18 years of age and receives a study grant is also entitled to a provider supplement, which is included in this income type. The provider supplement cannot be applied for. Kela will grant it automatically when the information on being a guardian is in the Population Information System. The provider supplement is paid to the child's guardian or both guardians, regardless of whom the child is living with. This income type also includes the supplementary allowance for the purchase of study materials, which may be granted to childless and unmarried students who live with their parents and are under 20 years of age or students who live independently and are under 18 years of age, and whose



Code	Income type name	Income type description
		parents have a low income. In taxation, this income is earned income. Underlying legal provisions: ▪ act on financial aid for students (opintotukilaki 65/1994), sections 1, 2, 10, 11 and 12
1103	Scholarship for qualified employee	Tax-exempt one-off compensation granted by the Employment Fund under the conditions laid down in law to a person studying towards a vocational qualification. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on adult education benefits (laki aikuiskoulutusetuuksista 1276/2000)
1104	Adult education allowance	Allowance granted by the Employment Fund under the conditions laid down in law to a wage earner or an entrepreneur as compensation for the loss of earnings during full-time studying. In taxation, this income is earned income. Underlying legal provisions: ▪ act on adult education benefits (laki aikuiskoulutusetuuksista 1276/2000)
1239	Study grant (Åland Islands)	To be entitled to the Åland study grant, a student must meet the eligibility requirements laid down in the provincial law of the Åland Islands and not be entitled to a child benefit under the provincial law. The amount of the study grant is determined based on the student's age, type of accommodation, type of studies and study progress. In taxation, this income is earned income. Underlying legal provisions: ▪ landskapslag om studiestöd (2006:71)
1240	Study grant for adults (Åland Islands)	The eligibility requirements for the Åland study grant for adults are that the student is 30 to 59 years old, has not completed vocational upper secondary education or, within the five-year period immediately preceding the start of the



Code	Income type name	Income type description
		studies, has not completed such training lasting over four months for which financial aid for students has been granted. The study grant for adults is composed of the basic component and the income-dependent part. In taxation, this income is earned income. Underlying legal provisions: ▪ landskapslag om studiestöd (2006:71), section 9
1241	Special study supplement (Åland Islands)	A person to whom financial aid for students has been granted under the provincial law of the Åland Islands can be granted a special study supplement for labour market policy reasons. The special study supplement can be granted to a student who is entitled to the study grant for adults, needs additional aid for completing their studies, has been unemployed for a longer period of time and is not entitled to some other benefit that could be considered to be equal to the special study supplement. In taxation, this income is earned income. Underlying legal provisions: ▪ landskapslag om studiestöd (2006:71), section 11
1242	Student housing supplement (Åland Islands)	A student who incurs costs for living in rental housing, a right-of-occupancy home or owner-occupied flat that is not the home of the student's parents is entitled to a housing supplement under the provincial law of the Åland Islands if the student studies in a university, has turned 18 years of age or needs housing due to long way to school. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ landskapslag om studiestöd (2006:71), section 13
1243	Provider supplement to the study grant (Åland Islands)	A student who is a guardian of a minor child is entitled to the provider supplement to the Åland study grant. The provider supplement is paid for each minor child who lives in the same household with their guardian. In taxation, this income is earned income. Underlying legal provisions: ▪ landskapslag om studiestöd (2006:71), section 15



Code	Income type name	Income type description
1291	Student assistance (municipalities)	Benefit paid by a municipality to a resident performing studies. In taxation, this income is earned income. Underlying legal provisions: ▪ Municipality's decision
1345	Basic amount of the orphan's pension for students	Kela pays an orphan's pension for a child between the ages of 18 and 20 and is a full-time student. The pension always includes a fixed basic amount. The pension of a full orphan includes two basic amounts. 'Child' means the deceased person's own child, adopted child or a child who was under the person's guardianship, lived in the same household and was maintained by the deceased person. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ National Pensions Act (568/2007), section 40
1383	Daily allowance for a student in apprenticeship training	A social benefit for students that a student undergoing apprenticeship training can apply for from the organiser of the training. The benefit is paid for the duration of studies in the learning environment provided by the organiser of the training. The student is not entitled to a daily allowance if the student receives wages or compensation for loss of earnings under some other act during the same period. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on vocational education and training (laki ammatillisesta koulutuksesta 531/2017), section 102 ▪ Decree of the Ministry of Education and Culture on the social benefits for students in apprenticeship training (asetus oppisopimuskoulutuksessa olevan opiskelijan opintososiaalisista etuuksista 679/2017)



Code	Income type name	Income type description
1384	Family allowance for a student in apprenticeship training	A social benefit for students that a student undergoing apprenticeship training can apply for from the organiser of the training. The benefit is paid for the duration of studies in the learning environment provided by the organiser of the training if the student is the guardian of a child under 18 years of age. The student is not entitled to a family allowance if the student receives wages or compensation for loss of earnings under some other act during the same period. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on vocational education and training (laki ammatillisesta koulutuksesta 531/2017), section 102 ▪ Decree of the Ministry of Education and Culture on the social benefits for students in apprenticeship training (asetus oppisopimuskoulutuksessa olevan opiskelijan opintososiaalisista etuuksista 679/2017)



2.14. Survivors' pensions

Code	Income type name	Income type description
1028	Spouse's continuing pension, additional amount (National Pensions Act)	Spouse's pension paid by Kela consists of an initial pension and a continuing pension. After the initial pension, the spouse may get a continuing pension. The pension is composed of two parts: a basic amount and an income-tested additional amount. The continuing pension can be paid until the end of the month in which the person turns 65 years of age. The continuing pension includes the basic amount when the surviving spouse has a child under 18 years of age with the deceased person or when a child of the spouse or the deceased person under 18 years of age lives in the same household with the spouse and already lived in the same household when the deceased person passed away. The additional amount is affected by the pension recipient's family relationships, annual income and the period that the deceased person lived abroad. The basic amount and additional amount instalments to which the surviving spouse would be entitled during the next three years are paid as a lump sum. This income type is also used to report a spouse's continuing pension to which the income earner is entitled based on the repealed survivors' pensions act (perhe-eläkelaki 38/1969). Information on the tax exemption of the spouse's pension paid on the basis of a death that occurred prior to 1 July 1990 is submitted using the Taxability of benefit entry of the income type. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected ▪ Tax-exempt. Underlying legal provisions: ▪ National Pensions Act, chapter 5, sections 27, 29 and 38 ▪ act on the implementation of the National Pensions Act (laki kansaneläkelain voimaannpanosta 569/2007), section 5



Code	Income type name	Income type description
1029	Spouse's continuing pension, basic amount (National Pensions Act)	Spouse's pension paid by Kela consists of an initial pension and a continuing pension. After the initial pension, the spouse may get a continuing pension. The pension is composed of two parts: a basic amount and an income-tested additional amount. The continuing pension can be paid until the end of the month in which the person turns 65 years of age. The basic amount and additional amount instalments to which the surviving spouse would be entitled during the next three years are paid as a lump sum. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ National Pensions Act, chapter 5, sections 27, 29 and 38
1030	Orphan's pension, additional amount (National Pensions Act)	Orphan's pension is paid to a child if their mother, father or other guardian (such as a foster parent) passes away. The orphan's pension is part of the survivors' pension. The orphan's pension paid by Kela can be granted to a child who is under 18 years of age or a child who is under 21 years of age and is a full-time student. If the person is under 18 years of age, they may be paid an additional amount in addition to the basic amount of the orphan's pension. The additional amount of the orphan's pension can be paid only to a person receiving the basic amount. The additional amount is also affected by the other survivors' pensions. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ National Pensions Act, sections 40, 41 and 42
1031	Spouse's initial pension (National Pensions Act)	Spouse's pension paid by Kela consists of an initial pension and a continuing pension. The initial pension may begin from the start of the month following the deceased spouse's date of death. Kela pays it for six months. Unlike earnings-related pension providers, Kela does not pay the initial pension to persons over 65 years of age. In taxation, this income is earned income. Tax treatment alternatives (values of the



Code	Income type name	Income type description
		Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions ▪ National Pensions Act, chapter 5, sections 27 and 28
1032	Orphan's pension, basic amount (National Pensions Act)	Orphan's pension is paid to a child if their mother, father or other guardian (such as a foster parent) passes away. The orphan's pension is part of the survivors' pension. The orphan's pension paid by Kela can be granted to a child who is under 18 years of age or a child who is under 21 years of age and is a full-time student. In addition to the basic amount, the pension of a child under 18 years of age may also include the additional amount. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ National Pensions Act, chapter 8, sections 40, 41, 42 and 43
1077	Survivors' pension (statutory earnings-related pension insurance)	Pension paid to a beneficiary after the deceased person's death. The pension can also be paid after the death of a recipient of the State artist grant. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Employees Pensions Act (395/2016) ▪ seafarers' pensions act (merimieseläkelaki 1290/2006) ▪ self-employed persons' pensions act (yrittäjän eläkelaki 1272/2006) ▪ farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) ▪ public sector pensions act (julkisten alojen eläkelaki 81/2016) ▪ act on the Orthodox Church (laki ortodoksisesta kirkosta 985/2006) ▪ provisions on pension laid down in section 11, subsection



Code	Income type name	Income type description
		2(6) of the act on the Bank of Finland (laki Suomen Pankista 214/1998) - provisions on pension laid down in the provincial law of the Åland Islands (maakuntalaki eräiden valtakunnassa voimassa olevien valtion eläkkeitä koskevien säännösten soveltamisesta Ahvenanmaan maakunnassa ÅFS 54/2007) - Artist Grants Act (734/1969)
1105	Survivors' pension (voluntary earnings-related pension insurance)	Pension paid based on a voluntary earnings-related pension insurance after the breadwinner has passed away. Pension-fund-specific pension. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): - Earned income - Earned income, only health care contribution is collected. Underlying legal provisions: - public insurance funds act (vakuutuskassalaki 1164/1992) - pension funds act (eläkesäätiölaki 1774/1995)
1122	Survivors' pension (occupational accident insurance)	Pension paid after the death or disappearance of an injured party (breadwinner). The survivors' pension is paid as the spouse's pension and orphan's pension. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): - Earned income - Earned income, only health care contribution is collected - Tax-exempt Underlying legal provisions: - Occupational Accidents, Injuries and Diseases Act, section 99 - accident insurance act (tapaturmavakuutuslaki 608/1948), section 23 - farmers' accident insurance act (maatalousyrittäjän tapaturmavakuutuslaki 1026/1981), section 9 -> TAPA, section 23 - farmers' compensation act (maatalousyrittäjän työtapaturma- ja ammattitautilaki 873/2015), section 72



Code	Income type name	Income type description
1123	Assistance pension (accident insurance act)	Pension paid to a family member of a person who died or disappeared during military or conscript service or in comparable circumstances, or died as a result of an illness or injury received in such circumstances. Assistance pensions are usually paid by the State Treasury, but occupational accident insurances pay assistance pension to family members if the death occurred prior to the year 1993. The cutoff year is 1982 if the death was caused by an occupational accident or disease. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected ▪ Tax-exempt. Underlying legal provisions: ▪ accident insurance act (tapaturmalaki 608/1948), section 14 (came into effect on 1 Jan 1949)
1161	Assistance pension (military injuries act)	Pension paid to a family member of a person who died or disappeared during military or conscript service or in comparable circumstances, or died as a result of an illness or injury received in such circumstances. An income earner may also be paid an additional assistance pension, if their livelihood has been negatively affected. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ military injuries act (sotilasvammalaki 404/1948), section 14
1179	Survivors' pension (military illnesses and accidents)	Pension paid after the death or disappearance of the breadwinner. The survivors' pension is paid as the spouse's pension and orphan's pension. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Act on Compensation for Military Accidents and Service-Related Illnesses, section 10



Code	Income type name	Income type description
		Act on Compensation for Accidents and Service-Related Illnesses in Crisis Management Duties, section 8
1182	Survivors' pension (motor liability insurance)	Compensation paid for the loss of maintenance to a person who depended on the maintenance of the deceased person (such as a surviving spouse, children or a cohabitant). In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): - Earned income - Earned income, only health care contribution is collected. Underlying legal provisions: - motor liability insurance act (liikennevakuutuslaki 460/2016) - Tort Liability Act, chapter 5, section 4
1221	Survivors' pension (patient insurance)	Compensation paid for the loss of maintenance to a person who depended on the maintenance of the deceased person (such as a surviving spouse, children or a cohabitant). In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): - Earned income - Earned income, only health care contribution is collected. Underlying legal provisions: - patient injuries act (potilasvahinkolaki 585/1986), section 3 - Tort Liability Act, chapter 5, section 4
1255	Survivors' pension (direct supplementary pension scheme)	Survivors' pension based on the employer's supplementary pension commitment. The employer is under a safeguarding obligation with regard to its direct supplementary pension schemes. The employer and the employee agree on the precise form of the pension. The pension is paid through the payment system of an industry-wide or company pension fund, although the employer bears the costs incurred. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): - Earned income - Earned income, only health care contribution is collected.



Code	Income type name	Income type description
		Underlying legal provisions: ▪ agreement between the employer and the employee ▪ Act on Safeguarding Direct Pension Promises in the Event of Employer Insolvency
1271	Survivors' pension (voluntary personal pension scheme taken out by a private person)	A survivors' pension insurance can be connected to a voluntary personal pension scheme; the pension will be paid to a surviving spouse and children in the event of an insured person's death. When the survivors' pension is based on a voluntary personal pension scheme, it is taxed either as capital income or earned income on the same grounds as the pension received by the insured person. The income type covers the voluntary individual pension insurance premium taken out by a private person. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected ▪ Capital income ▪ Capital income, 20% increase ▪ Capital income, 50% increase Underlying legal provisions: ▪ insurance terms and conditions
1280	Survivors' pension (statutory insurance coverage for professional athletes)	Survivors' pension is paid due to the accidental death of an athlete for no more than ten years from the death of the athlete, yet at most until the time when the athlete would have met the lower age limit of old-age pension referred to in section 14, subsection 1. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ act on accident and pension provision for athletes (laki urheilijan tapaturma- ja eläketurvasta 276/2009), section 10



Code	Income type name	Income type description
1281	Survivors' pension (voluntary sports insurance)	Survivors' pension paid due to the accidental death of an athlete for no more than ten years from the death of the athlete; however, at most until the time when the athlete would have met the lower age limit of old-age pension referred to in section 14, subsection 1. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ act on accident and pension provision for athletes (laki urheilijan tapaturma- ja eläketurvasta 276/2009), section 15
1296	Survivors' pension (group pension insurance)	Pension paid based on a voluntary group pension insurance after the death of the insured person. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Insurance terms and conditions
1318	Survivors' pension (act on the survivors' pensions and funeral grants of State officials)	Survivors' pension granted based on the act on the survivors' pensions and funeral grants of State officials (laki valtion virkamiesten perhe-eläkkeistä ja hautausavuista 696/1956). In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution collected. Underlying legal provisions: ▪ act on the survivors' pensions and funeral grants of State officials (laki valtion virkamiesten perhe-eläkkeistä ja hautausavuista 696/1956)
1319	Extraordinary survivors' pension (former postholders in the Finnish Defence Forces)	Extraordinary supplementary survivors' pensions. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Government resolution on the granting of extraordinary supplementary survivors' pensions to family members of



Code	Income type name	Income type description
		certain former postholders in the Finnish Defence Forces 1.7.1971
1322	Survivors' pension (State widows and orphans fund)	Pension paid based on the regulations confirmed on 12 November 1926 for the Civil Service Widows and Orphans Fund. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ regulations confirmed on 12 November 1926 for the Civil Service Widows and Orphans Fund
1324	Survivors' pensions (supplementary pensions for employees of foreign representative offices)	Supplementary survivors' pension can be granted to a surviving spouse and child of a person who worked in a representative office of Finland, was hired from the country of posting, and was not a citizen of Finland. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Government resolution on supplementary pensions granted to non-Finnish citizens hired to State employment abroad (195/1989)
1325	Survivors' pension (State artist pension)	Survivors' pension that can be paid based on an application to beneficiaries of a deceased person who was paid a State artist pension. The survivors' pension is paid as the spouse's pension and orphan's pension. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected ▪ Tax-exempt. Underlying legal provisions: ▪ act on survivors' pensions granted based on a State artist pension (laki ylimääräisen taiteilijaeläkkeen perusteella myönnettävistä perhe-eläkkeistä 754/2017)



Code	Income type name	Income type description
1328	Survivors' pension (journalist pension)	Survivors' pension can be granted after the death of a recipient of a journalist pension. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected ▪ Tax-exempt. Underlying legal provisions: ▪ Government resolution on supplementary journalist pensions (37/1977)
1333	Survivors' pension (act on the pension right of the President of the Republic)	After the death of a President of the Republic, their surviving spouse and under 18-year-old children are entitled to the survivors' pension. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on the pension right of the President of the Republic (laki tasavallan presidentin eläkeoikeudesta 40/1994)
1355	Survivor's pension (Åland Islands)	Survivor's pension (Åland Islands); a person who is in a public-law or private-law employment relationship with the Åland Islands is entitled to a survivor's pension subject to the exceptions in accordance with the provincial law (2016:76) pertaining to the application of certain state provisions regarding public sector pensions in the Åland province. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ provincial law (2016:76) on the application of certain state provisions regarding public sector pensions in the Åland province (prior to 1 January 2017: provincial law (2007:54) on the application of certain state provisions regarding public sector pensions in the Åland province)
1360	Survivor's pension for a member of the Legislative Assembly or the provincial government (Åland Islands)	Survivor's pension for a member of the Legislative Assembly or the provincial government (Åland Islands); see section 22 of the provincial law on the survivor's pension for a member of the Legislative Assembly or the provincial government (Åland Islands) (2010:7). In taxation, this income is earned



Code	Income type name	Income type description
		income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ provincial law (2010:7) on the survivor's pension for a member of the Legislative Assembly or the provincial government (Åland Islands)
1376	Survivors' pension (voluntary personal pension scheme taken out by the employer)	A voluntary personal pension scheme can be extended to include survivors' pension, which is paid to the surviving spouse and children in the event of death. When the survivors' pension is based on a voluntary personal pension scheme, it is taxed as income on the same grounds as the pension received personally by the insured. The income type covers a voluntary personal pension scheme taken out by the employer. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Insurance terms and conditions



2.15. Front-veteran's supplements

Code	Income type name	Income type description
1036	Front-veteran's supplement	Front-veteran's supplement is paid to a person who has a front-soldier badge, a front-line service badge, a front-line badge, a veteran badge or a certificate from the War Archives on participation in mine clearance operations. This income type is also used to report an agreement-based front-veteran's supplement. Agreement-based front-veteran's supplement can be granted to a foreign citizen living abroad who is paid a national pension based on a social security agreement between Finland and the foreign country. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ veterans' pension act (rintamasotilaseläkelaki 119/1977), section 9 ▪ act on front-veteran's supplement paid abroad (laki ulkomaille maksettavasta rintamalisästä 988/1988), section
1037	Additional front-veteran's supplement	Persons who are paid the front-veteran's supplement and national pension are eligible for the additional front-veteran's supplement. It is not paid to persons with a certificate from the War Archives on participation in mine clearance operations. The additional front-veteran's supplement is determined by the amount of the person's national pension. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ veterans' pension act (rintamasotilaseläkelaki 119/1977), sections 9 and 9 a
1038	Front-veteran's supplement paid to abroad	The War Archives may have granted a so-called foreigner's front-soldier badge to a person who voluntarily served in the Finnish wars 1939–1945, on the condition that the person is not a citizen of Finland. The front-veteran's supplement paid to abroad is granted to a person living abroad who is not paid a national pension, provided that the person has a front-



Code	Income type name	Income type description
		soldier badge, a front-line service badge, a front-line badge, a veteran badge or a certificate on participation in mine clearance operations. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ act on front-veteran's supplement paid to abroad (laki ulkomaille maksettavasta rintamalisästä 988/1988), section 2
1330	Front-veteran's assistance for foreign volunteer front-veterans	Front-veteran's assistance can be granted to a foreign volunteer front soldier who served as a volunteer in the Finnish wars and resides permanently in Russia, Estonia or some other ex-Soviet country in difficult financial circumstances. The front-veteran's assistance can also be granted to foreign volunteers who are permanent residents of Finland and are paid a military injury compensation. A decree on the front-veteran's assistance is issued annually. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ Government decree on the front-veteran's assistance paid to specific foreign volunteer front-line soldiers in 2018 (valtionneuvoston asetus eräille ulkomaalaisille vapaaehtoisille rintamasotilaille vuonna 2018 maksettavasta rintama-avustuksesta 931/2017)

2.16. Group life insurance payments

Code	Income type name	Income type description
1101	Financial support (public sector pensions act)	Benefit corresponding to a group life insurance paid to the surviving family members after the death of a municipal, State, church or Kela employee. The name of this benefit varies by employer. In taxation, this income is tax-exempt. If financial support is paid to a common-law partner who is not treated as a spouse under section 7 of the act on income tax (tuloverolaki 1535/1992), the financial support is taxable and the Taxability of benefit value Capital income must be given, Tax treatment alternatives (values of the Taxability of benefit entry):



Code	Income type name	Income type description
		▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ public sector pensions act (julkisten alojen eläkelaki 81/2016)
1164	Financial support, basic amount (Collective Agreement for State Civil Servants and Employees under Contract)	After the death of a State employee, their surviving family members (beneficiaries) may be paid a benefit that is based on the collective agreement and corresponds to the employee's group life insurance. The compensation is composed of a basic amount, child increase and increase for accidental death. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ Collective Agreement for State Civil Servants and Employees under Contract
1165	Financial support, child increase (Collective Agreement for State Civil Servants and Employees under Contract)	Financial support that corresponds to a group life insurance of State employees and officials. The benefit is composed of the basic amount, paid to the surviving spouse, and the child increase, paid to the children who are beneficiaries. If all beneficiaries are children, the basic amount is divided between the children. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ Collective Agreement for State Civil Servants and Employees under Contract



Code	Income type name	Income type description
1166	Financial support, increase for accidental death (Collective Agreement for State Civil Servants and Employees under Contract)	After the death of a State employee, their surviving family members may be paid a benefit that is based on the collective agreement and corresponds to the employee's group life insurance. An increase for accidental death may be paid as part of the compensation. 'Accident' means a sudden and unexpected event caused by an external factor and causing an injury or illness to the insured person. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ Collective Agreement for State Civil Servants and Employees under Contract
1284	Group life insurance, surviving spouse's share (employees' group life insurance)	Death benefit paid from the employees' group life insurance to the spouse of an insured person. If all the beneficiaries are children, the amount is divided equally between the children. The employees' group life insurance is based on a mutual agreement between labour market organisations, and all employees in an employment relationship covered by earnings-related pension laws are insured, with some exceptions. Up to 31 December 2019, the surviving spouse's share was called the basic amount. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ Insurance terms and conditions
1285	Group life insurance, orphan's share (employees' group life insurance)	Death benefit paid from the employees' group life insurance after the death of the employee to each child of the insured that meets the insurance terms and conditions. Up to 31 December 2019, the orphan's share was called a child increase. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income



Code	Income type name	Income type description
		▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ Insurance terms and conditions
1286	Group life insurance, increase for accidental death (employees' group life insurance)	Increase for accidental death is paid from the employees' group life insurance after the accidental death of an insured person. It is added to the basic amount and child increase of the group life insurance. Accident means a sudden and unexpected event caused by an external factor and causing an injury or illness to the insured person. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ Insurance terms and conditions
1287	Group life insurance, child increase (farmers' pensions act)	Child increase is added to the basic amount of the group life insurance for each child who is a beneficiary. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) ▪ terms and conditions of the group life insurance for farmers
1288	Group life insurance, increase for accidental death (farmers' pensions act)	Increase for accidental death is added to the basic amount and child increases of the group life insurance after the accidental death of an insured person. 'Accident' means a sudden and unexpected event caused by an external factor and causing an injury or illness to the insured person. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions:



Code	Income type name	Income type description
		▪ farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) ▪ terms and conditions of the group life insurance for farmers
1289	Financial support (paid by the employer)	A death benefit corresponding to a group life insurance compensation, paid by the employer – often a municipality or parish – directly from its own assets. Public corporations like the Bank of Finland and Kela who are responsible for the group life insurance cover of their employees can use this income type to report a death benefit. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions:
1302	Group life insurance, basic amount (farmers' pensions act)	The death benefit is paid after the death of a person insured under the farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) (MYEL), if beneficiaries (a spouse, children) have been specified for the deceased in the terms and conditions of the farmers' group life insurance. With the exception of minor differences due to the nature of farm work, the terms and conditions of the farmers' group life insurance should be identical to those of the employees' group life insurance. The compensation is composed of the basic amount, child increase and increase for accidental death. In taxation, this income is tax-exempt. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Capital income ▪ Tax-exempt, data according to the act on inheritance and gift tax is given Underlying legal provisions: ▪ farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) ▪ terms and conditions of the farmers' group life insurance



2.17. Disability benefits

Code	Income type name	Income type description
1033	Disability pension (National Pensions Act)	Pension intended to secure the livelihood of a person or compensate for a loss of income due to incapacity to work. A rehabilitation subsidy or disability pension paid by Kela can usually start around one year after the onset of the illness. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ National Pensions Act, chapter 3
1035	Rehabilitation subsidy (National Pensions Act)	Disability pension granted for a fixed term to a person whose capacity to work is estimated to be restorable through proper treatment or rehabilitation. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ National Pensions Act, chapter 3, section 14
1069	Disability benefit (group life insurance)	Tax-exempt one-off compensation for disability, paid from a group life insurance. The compensation is paid for a reason other than loss of earnings and is thus tax-exempt. In taxation, this income is tax-exempt. If the insured party is deemed incapable for of work, the insured party is entitled to receive the entire insurance saving at once in accordance with the terms and conditions of the insurance policy. Because a risk premium has not been charged for the disability insurance, in such a case, the compensation will be taxed as earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income



Code	Income type name	Income type description
		Underlying legal provisions: ▪ insurance terms and conditions
1070	Disability allowance (group life insurance)	Compensation for temporary disability, paid in the form of a daily allowance from a group life insurance and taxed as earned income. In taxation, this income is earned income. Underlying legal provisions: ▪ insurance terms and conditions
1078	Disability pension (statutory earnings-related pension insurance)	Pension intended to secure the livelihood of a person or compensate for a loss of income due to incapacity to work. The pension can also be paid to a recipient of the state artist grant. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Employees Pensions Act (395/2016) ▪ seafarers' pensions act (merimieseläkelaki 1290/2006) ▪ self-employed persons' pensions act (yrittäjän eläkelaki 1272/2006) ▪ farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) ▪ public sector pensions act (julkisten alojen eläkelaki 81/2016) ▪ act on the Orthodox Church (laki ortodoksisesta kirkosta 985/2006) ▪ provisions on pension laid down in section 11, subsection 2(6) of the act on the Bank of Finland (laki Suomen Pankista 214/1998) ▪ provisions on pension laid down in the provincial law of the Åland Islands (maakuntalaki eräiden valtakunnassa voimassa olevien valtion eläkkeitä koskevien säännösten soveltamisesta Ahvenanmaan maakunnassa ÅFS 54/2007) ▪ Artist Grants Act (734/1969)



Code	Income type name	Income type description
1079	Partial disability pension (statutory earnings-related pension insurance)	Pension intended to secure the livelihood of a person or compensate for a loss of income due to partial incapacity to work. Can also be paid to a recipient of the state artist grant. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Employees Pensions Act (395/2016) ▪ seafarers' pensions act (merimieseläkelaki 1290/2006) ▪ self-employed persons' pensions act (yrittäjän eläkelaki 1272/2006) ▪ farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) ▪ public sector pensions act (julkisten alojen eläkelaki 81/2016) ▪ act on the Orthodox Church (laki ortodoksisesta kirkosta 985/2006) ▪ provisions on pension laid down in section 11, subsection 2(6) of the act on the Bank of Finland (laki Suomen Pankista 214/1998) ▪ provisions on pension laid down in the provincial law of the Åland Islands (maakuntalaki eräiden valtakunnassa voimassa olevien valtion eläkkeitä koskevien säännösten soveltamisesta Ahvenanmaan maakunnassa ÅFS 54/2007) ▪ Artist Grants Act (734/1969)
1095	Rehabilitation subsidy (statutory earnings-related pension insurance)	Disability pension granted for a fixed term to a person whose capacity to work is estimated to be restorable through proper treatment or rehabilitation. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Employees Pensions Act (395/2016) ▪ seafarers' pensions act (merimieseläkelaki 1290/2006) ▪ self-employed persons' pensions act (yrittäjän eläkelaki 1272/2006) ▪ farmers' pensions act (maatalousyrittäjän eläkelaki



Code	Income type name	Income type description
		1280/2006) ▪ public sector pensions act (julkisten alojen eläkelaki 81/2016) ▪ act on the Orthodox Church (laki ortodoksisesta kirkosta 985/2006) ▪ provisions on pension laid down in section 11, subsection 2(6) of the act on the Bank of Finland (laki Suomen Pankista 214/1998) ▪ provisions on pension laid down in the provincial law of the Åland Islands (maakuntalaki eräiden valtakunnassa voimassa olevien valtion eläkkeitä koskevien säännösten soveltamisesta Ahvenanmaan maakunnassa ÅFS 54/2007)
1100	Partial rehabilitation subsidy (statutory earnings-related pension insurance)	Rehabilitation subsidy equalling the partial disability pension. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Employees Pensions Act (395/2016) ▪ seafarers' pensions act (merimieseläkelaki 1290/2006) ▪ self-employed persons' pensions act (yrittäjän eläkelaki 1272/2006) ▪ farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) ▪ public sector pensions act (julkisten alojen eläkelaki 81/2016) ▪ act on the Orthodox Church (laki ortodoksisesta kirkosta 985/2006) ▪ provisions on pension laid down in section 11, subsection 2(6) of the act on the Bank of Finland (laki Suomen Pankista 214/1998) ▪ provisions on pension laid down in the provincial law of the Åland Islands (maakuntalaki eräiden valtakunnassa voimassa olevien valtion eläkkeitä koskevien säännösten soveltamisesta Ahvenanmaan maakunnassa ÅFS 54/2007)



Code	Income type name	Income type description
1106	Disability pension (voluntary earnings-related pension insurance)	Disability pension paid from a voluntary earnings-related pension insurance intended to secure the livelihood of a person or compensate for a loss of earnings due to incapacity to work. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ public insurance funds act (vakuutuskassalaki 1164/1992) ▪ pension funds act (eläkesäätiölaki 1774/1995)
1107	Partial disability pension (voluntary earnings-related pension insurance)	Partial disability pension paid from a voluntary earnings-related pension insurance, specific for the pension fund. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ public insurance funds act (vakuutuskassalaki 1164/1992) ▪ pension funds act (eläkesäätiölaki 1774/1995)
1114	Rehabilitation subsidy (voluntary earnings-related pension insurance)	Rehabilitation subsidy paid from a voluntary earnings-related pension insurance, specific for the pension fund. The amount of the benefit is the same as that of the disability pension, and it is granted for a fixed term. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ public insurance funds act (vakuutuskassalaki 1164/1992) ▪ pension funds act (eläkesäätiölaki 1774/1995)



Code	Income type name	Income type description
1115	Partial rehabilitation subsidy (voluntary earnings-related pension insurance)	Rehabilitation subsidy paid from a voluntary earnings-related pension insurance specific for the pension fund; the amount of the subsidy is the same as that of the partial disability pension. The benefit is granted for a fixed term. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ public insurance funds act (vakuutuskassalaki 1164/1992) ▪ pension funds act (eläkesäätiölaki 1774/1995)
1124	Occupational accident pension (occupational accident insurance)	Pension that can be paid as compensation for the loss of earnings to a person whose capacity to work has been reduced as a result of an occupational accident or disease, if the incapacity to work continues after one year of the occurrence. The pension can also be paid as a partial pension. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Workers' Compensation Act, sections 63 and 64 ▪ accident insurance act (tapaturmavakuutuslaki 608/1948), section 18 ▪ farmers' accident insurance act (maatalousyrittäjän tapaturmavakuutuslaki 1026/1981), section 9 ▪ farmers' compensation act (maatalousyrittäjän työtapaturma- ja ammattitautilaki 873/2015), section 54
1132	Annuity (occupational accident insurance)	Benefit based on the provisions of the accident insurance act that was valid prior to 1982, formed of a basic annuity determined based on the degree of disability and a supplementary annuity determined by the decline in work capacity. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected ▪ Tax-exempt.



Code	Income type name	Income type description
		Underlying legal provisions: ▪ accident insurance act (tapaturmavakuutuslaki 608/1948), section 14 (came into effect on 1 Jan 1949)
1159	Annuity (military injuries act)	Annuity is a basic compensation paid monthly based on an injury or disease. The amount is affected by the medically assessed degree of disability. A requirement for the grant of the annuity is that the State Treasury has defined the degree of disability resulting from the compensated injuries or diseases to be at least ten per cent. In some cases, an increase for dependants is added to the annuity. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ military injuries act (sotilasvammalaki 404/1948), section 8
1174	Occupational accident pension (military illnesses and accidents)	Pension that can be paid as compensation for the loss of earnings to a person whose capacity to work has been reduced as a result of an occupational accident or disease, if the incapacity to work continues after one year of the occurrence. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Act on Compensation for Military Accidents and Service-Related Illnesses, section 10 ▪ Act on Compensation for Accidents and Service-Related Illnesses in Crisis Management Duties, section 8
1183	Disability pension (motor liability insurance)	Disability pension awarded as damages from motor liability insurance. The pension is intended to compensate for loss of earnings resulting from full or partial permanent disability. The compensation is reported using this income type after the decision on the disability pension has been



Code	Income type name	Income type description
		made. However, the compensation is usually reported as disability pension no later than at the time that the case concerning the continuous compensation has been resolved by the Traffic Accident Board or in court. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ motor liability insurance act (liikennevakuutuslaki 460/2016) ▪ Tort Liability Act, chapter 5, sections 2, 2 a and 2 b
1222	Disability pension (patient insurance)	Disability pension awarded as damages, determined on the basis of the loss of earnings. The pension is taxable income. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Tort Liability Act, chapter 5, sections 2 and 2 a ▪ patient injuries act (potilasvahinkolaki 585/1986), section 3
1245	Disability pension (pharmaceutical injuries insurance)	Compensation for a loss of earnings (pension) paid by a party other than Kela if a person is prevented from working and therefore loses their work income partially or in full. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Tort Liability Act, chapter 5, section 2



Code	Income type name	Income type description
1256	Disability pension (direct supplementary pension scheme)	Disability pension based on the employer's supplementary pension commitment. The employer is under a safeguarding obligation with regard to its direct supplementary pension policies. The employer and the employee agree on the precise form of the pension. The pension is paid through the payment system of an industry-wide or company pension fund, although the employer bears the costs incurred. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ agreement between the employer and the employee ▪ Act on Safeguarding Direct Pension Promises in the Event of Employer Insolvency
1257	Partial disability pension (direct supplementary pension scheme)	Partial disability pension based on the employer's supplementary pension commitment. The employer is under a safeguarding obligation with regard to its direct supplementary pension schemes. The employer and the employee agree on the precise form of the pension. The pension is paid through the payment system of an industry-wide or company pension fund, although the employer bears the costs incurred. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ agreement between the employer and the employee ▪ Act on Safeguarding Direct Pension Promises in the Event of Employer Insolvency
1265	Disability pension (group pension insurance)	Pension intended to secure the livelihood of a person or compensate for the loss of earnings due to incapacity to work. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income



Code	Income type name	Income type description
		▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Insurance terms and conditions
1272	Occupational accident pension (statutory insurance coverage for professional athletes)	Occupational accident pension paid from a statutory insurance for athletes taken out by a sports club, paid to an athlete who is treated for an occupational accident or illness and is therefore unable to earn income from sports. The occupational accident pension is paid on two different grounds: for the duration of treatment and rehabilitation and a maximum of five years after that (sections 4 and 5), or as a permanent pension to athletes with a serious injury (section 6). The compensation is determined based on different annual earnings in these two cases. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ act on accident and pension provision for athletes (laki urheilijan tapaturma- ja eläketurvasta 276/2009), sections 1 and 4
1273	Occupational accident pension (voluntary sports insurance)	An occupational accident pension paid from a voluntary sports insurance taken out by a private person, paid to an athlete who is treated for an occupational accident or illness and is therefore unable to earn income from sports. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ act on accident and pension provision for athletes (laki urheilijan tapaturma- ja eläketurvasta 276/2009), section 15



Code	Income type name	Income type description
1293	Partial disability pension (group pension insurance)	Partial disability pension paid based on a voluntary group pension insurance when a person's capacity to work has been reduced. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Insurance terms and conditions
1294	Rehabilitation subsidy (group pension insurance)	Pension based on a voluntary group pension insurance, granted for a fixed term to a person whose reduced capacity to work is estimated to recover. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Insurance terms and conditions
1295	Partial rehabilitation subsidy (group pension insurance)	Pension paid based on a voluntary group pension insurance when a person's capacity to work has been temporarily reduced. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Insurance terms and conditions
1297	Disability pension (life insurance)	Pension intended to secure the livelihood of a person or compensate for the loss of earnings due to incapacity to work. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ insurance terms and conditions



Code	Income type name	Income type description
1323	Disability pension (supplementary pensions for employees of foreign representative offices)	Supplementary disability pension that can be paid to a person who works in a Finnish representative office, was hired from the country of posting, and is not a citizen of Finland. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Government resolution on supplementary pensions granted to non-Finnish citizens hired to State employment abroad (195/1989)
1336	Disability pension (voluntary personal pension scheme taken out by a private person)	In older voluntary personal pension schemes, the pension can also be paid as based on permanent incapacity to work before the actual pension age. This income type covers a voluntary personal pension scheme taken out by a private person. In taxation, the income is taxed differently depending on the situation. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected ▪ Capital income ▪ Capital income, 20% increase ▪ Capital income, 50% increase Underlying legal provisions: ▪ Insurance terms and conditions
1338	Rehabilitation subsidy (direct supplementary pension scheme)	Rehabilitation subsidy based on the employer's supplementary pension commitment. The benefit is granted for a fixed term to a person whose capacity to work is estimated to be restorable through proper treatment or rehabilitation. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ agreement between the employer and the employee ▪ Act on Safeguarding Direct Pension Promises in the Event of Employer Insolvency (209/2015)



Code	Income type name	Income type description
1339	Partial rehabilitation subsidy (direct supplementary pension scheme)	Partial rehabilitation subsidy based on the employer's supplementary pension commitment. The benefit is granted for a fixed term to a person whose capacity to work is estimated to be restorable through proper treatment or rehabilitation. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ agreement between the employer and the employee ▪ Act on Safeguarding Direct Pension Promises in the Event of Employer Insolvency (209/2015)
1350	Disability pension (Åland Islands)	Disability pension (Åland Islands); a person who is in a public-law or private-law employment relationship with the Åland Islands is entitled to a disability pension subject to the exceptions in accordance with the provincial law (2016:76) pertaining to the application of certain state provisions regarding public sector pensions in the Åland province. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ provincial law (2016:76) on the application of certain state provisions regarding public sector pensions in the Åland province
1351	Partial disability pension (Åland Islands)	Partial disability pension (Åland Islands); a person who is in a public-law or private-law employment relationship with the Åland Islands is entitled to a partial disability pension subject to the exceptions in accordance with the provincial law (2016:76) pertaining to the application of certain state provisions regarding public sector pensions in the Åland province. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions:



Code	Income type name	Income type description
		provincial law (2016:76) on the application of certain state provisions regarding public sector pensions in the Åland province
1352	Rehabilitation subsidy (Åland Islands)	Rehabilitation subsidy (Åland Islands); a person who is in a public-law or private-law employment relationship with the Åland Islands is entitled to a rehabilitation subsidy subject to the exceptions in accordance with the provincial law (2016:76) pertaining to the application of certain state provisions regarding public sector pensions in the Åland province. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): - Earned income - Earned income, only health care contribution is collected. Underlying legal provisions: - provincial law (2016:76) on the application of certain state provisions regarding public sector pensions in the Åland province
1353	Partial rehabilitation subsidy (Åland Islands)	Partial rehabilitation subsidy (Åland Islands); a person who is in a public-law or private-law employment relationship with the Åland Islands is entitled to a partial rehabilitation subsidy subject to the exceptions in accordance with the provincial law (2016:76) pertaining to the application of certain state provisions regarding public sector pensions in the Åland province. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): - Earned income - Earned income, only health care contribution is collected. Underlying legal provisions: - provincial law (2016:76) on the application of certain state provisions regarding public sector pensions in the Åland province
1359	Disability pension for a member of the Legislative Assembly or the provincial government (Åland Islands)	Disability pension for a member of the Legislative Assembly or the provincial government (Åland Islands); see section 4 of the provincial law on the pension insurance for a member of the Legislative Assembly or the provincial government (Åland Islands) (2010:7).



Code	Income type name	Income type description
		In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ provincial law (2010:7) on the pension for a member of the Legislative Assembly or the provincial government (Åland Islands)
1377	Disability pension (voluntary personal pension scheme taken out by the employer)	In older voluntary personal pension schemes, the pension can also be paid as based on permanent incapacity to work before the actual pension age. The income type covers a voluntary personal pension scheme taken out by the employer. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Insurance terms and conditions
1427	Occupational accident pension(Act on indemnity for accidents at work payable to government employees under distance work arrangements)	Pension that can be paid as compensation for loss of earnings to an individual whose ability to work has decreased due to an accident occurred when working remotely. The pension can also be paid as partial pension. The income is paid by the State Treasury. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Act on indemnity for accidents at work payable to government employees under distance work arrangements



2.18. Unemployment benefits

Code	Income type name	Income type description
1015	Labour market subsidy	Labour market subsidy is paid to an unemployed job seeker who does not fulfil the employment condition or who can no longer receive unemployment allowance because the maximum payment period has been reached and who is in need of financial support (means test). Other social benefits granted to a recipient of a labour market subsidy are usually deducted from the labour market subsidy. The retroactive application period for the unemployment benefit is three months. In taxation, this income is earned income. Underlying legal provisions: ▪ unemployment security act (työttömyysturvalaki 1290/2002), chapter 7, section 1
1016	Child increase (unemployment security act)	The unemployment benefit is increased if the recipient has children under 18 years of age to maintain. In taxation, this income is earned income. Underlying legal provisions: ▪ unemployment security act (työttömyysturvalaki 1290/2002), chapter 6, section 6; chapter 7, section 4; chapter 8, section 2
1017	Increase (labour market subsidy or basic unemployment allowance)	The unemployment benefit may be increased for the period of participation in employment promoting services but for no more than 200 days. In taxation, this income is earned income. Underlying legal provisions: ▪ unemployment security act (työttömyysturvalaki 1290/2002), chapter 6, section 3; chapter 7, section 5; chapter 8, section 2
1018	Expense allowance for when abroad (unemployment benefit)	When a person participates in labour training arranged abroad, they are paid 50% of the international daily allowance of State officials as compensation for maintenance and accommodation expenses. A person who is entitled to an unemployment benefit and participates in training arranged by the Arctic Vocational Foundation is paid a separate



Code	Income type name	Income type description
		expense allowance. The expense allowance may be subject to recourse to the payer of a retroactive pension. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ Act on Public Employment and Business Service, chapter 9 ▪ unemployment security act (työttömyysturvalaki 1290/2002), chapter 10, section 6
1019	Expense allowance (unemployment benefit)	When a person participates in employment promoting services, they may receive expense allowance from Kela for travel and maintenance expenses incurred during the measure. The expense allowance is EUR 9 per day. The expense allowance may be subject to recourse to the payer of a retroactive pension. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ Act on Public Employment and Business Service, chapter 9 ▪ unemployment security act (työttömyysturvalaki 1290/2002), chapter 10, section 6
1020	Basic unemployment allowance	Basic unemployment allowance is paid to an unemployed job seeker who fulfils the employment condition. The basic unemployment allowance is paid for a maximum of 300, 400 or 500 days. Other social benefits granted to a recipient of the basic unemployment allowance are usually deducted from the allowance. After the maximum payment period has been reached, the person may apply for a labour market subsidy. The basic unemployment allowance can be paid as increased compensation for the period when the person participates in employment promoting services. The retroactive application period for the unemployment benefit is three months. In taxation, this income is earned income. Underlying legal provisions: ▪ unemployment security act (työttömyysturvalaki 1290/2002), chapter 5, section 2



Code	Income type name	Income type description
1021	Increased expense allowance (unemployment benefit)	Expense allowance is paid as an increased compensation if the person participates in employment promoting services outside their commuting area (does not apply to rehabilitative work activities). The allowance can also be paid as increased compensation when the measure is arranged in the commuting area but outside the home municipality and accommodation expenses arise. The expense allowance may be subject to recourse to the payer of a retroactive pension. In taxation, this income is tax-exempt. Underlying legal provisions: ▪ Act on Public Employment and Business Service, chapter 9 ▪ unemployment security act (työttömyysturvalaki 1290/2002), chapter 10, section 6
1054	Basic component of the earnings-related allowance	Earnings-related allowance can be paid to a member of an unemployment fund who fulfils the labour policy and other requirements for the daily allowance. Certain restrictions have also been laid down for the earnings-related allowance. The earnings-related allowance is formed of a basic component that is equal to the basic unemployment allowance, an earnings-related component determined by the applicant's wages and a potential child increase. The earnings-related component and child increase are reported to the Incomes Register with their own income types. In taxation, this income is earned income. Underlying legal provisions: ▪ unemployment security act (työttömyysturvalaki 1290/2002), chapters 5 and 6
1055	Increased earnings-related component of the earnings-related allowance	The earnings-related component of the earnings-related allowance can be paid as an increased compensation: if the job seeker participates in employment promoting services agreed in an employment plan, the earnings-related component can be increased for the period of participation but for no more than 200 days. In taxation, this income is earned income. Underlying legal provisions: ▪ unemployment security act (työttömyysturvalaki 1290/2002), chapter 6



Code	Income type name	Income type description
1056	Child increase to earnings-related allowance	Child increase can be paid to a recipient of an earnings-related allowance who maintains a child under 18 years of age. In taxation, this income is earned income. Underlying legal provisions: ▪ unemployment security act (työttömyysturvalaki 1290/2002), chapter 6, section 6
1058	Commuting and relocation allowance (unemployment security act)	On 1 January 2017, the travel allowance and compensation for removal costs paid as a labour market subsidy were combined to form the commuting and relocation allowance. The purpose of the commuting and relocation allowance is to encourage an unemployed person to accept a job at a longer distance from home. The allowance can be used to cover the commuting or relocation costs relating to the job. From 1 January 2018 onwards, the commuting and relocation allowance can also be paid for the duration of recruitment training. In taxation, this income is earned income. Underlying legal provisions: ▪ unemployment security act (työttömyysturvalaki 1290/2002), chapter 8, section 1
1060	Unemployment benefit (voluntary insurance)	Benefit based on an insurance policy, usually calculated at a daily level, paid by a non-life insurance company based on unemployment. In taxation, this income is earned income. Underlying legal provisions: ▪ insurance terms and conditions
1083	Adjustment pension (act on representatives' pensions and adjustment allowance)	State pension that can be granted to a person who was a Member of the Parliament prior to 2011 and is unable to find employment in the labour market. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income



Code	Income type name	Income type description
		▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ act on representatives' pensions and adjustment allowance (laki kansanedustajan eläkkeestä ja sopeutumisrahasta 329/1967)
1084	Adjustment allowance (act on representatives' pensions and adjustment allowance)	Benefit that can be granted for one to three years to a person who was a Member of the Parliament, if they are unable to find employment in the labour market and their mandate began after 1 March 2011. In taxation, this income is earned income. Underlying legal provisions: ▪ act on representatives' pensions and adjustment allowance (laki kansanedustajan eläkkeestä ja sopeutumisrahasta 329/1967)
1263	Child increase to commuting and relocation allowance (unemployment security act)	Child increase can be paid to a recipient of an earnings-related allowance who maintains a child under 18 years of age. In taxation, this income is earned income. Underlying legal provisions: ▪ unemployment security act (työttömyysturvalaki 1290/2002), chapter 8, section 2
1264	Increased commuting and relocation allowance (unemployment security act)	Commuting and relocation allowance is paid as an increased compensation when the distance between the workplace or training venue and the person's actual place of residence or their actual place of residence prior to the move relating to the workplace or training is more than 200 km. In taxation, this income is earned income. Underlying legal provisions: ▪ unemployment security act (työttömyysturvalaki 1290/2002), chapter 8, section 2



Code	Income type name	Income type description
1310	Employment subsidy (Åland Islands)	Employment subsidy laid down in the provincial law of the Åland Islands can be granted to an unemployed job seeker under 25 years of age; to an unemployed job seeker over 25 years of age who has been absent from the labour market for no less than six months and participates in work training; to an employee who voluntarily switches to part-time work if the employer hires an unemployed job seeker for a corresponding period; or to an unemployed job seeker who sets up a business in order to secure their livelihood. The employment subsidy may include a child increase. In taxation, this income is earned income. Underlying legal provisions: ▪ landskapslagen om arbetsmarknadspolitisk verksamhet (2006:8), sections 49, 57 and 61
1311	Basic unemployment allowance (Åland Islands)	Basic unemployment allowance is paid to an unemployed job seeker who fulfils the employment condition. Other social benefits granted to a recipient of the basic unemployment allowance are usually deducted from the allowance. In Åland, the payment of the allowance is based on the provincial administration act. In taxation, this income is earned income. Underlying legal provisions: ▪ landskapslagen om tillämpning i landskapet Åland av lagen om utkomstskydd för arbetslösa (2003:71)
1312	Increase to basic unemployment allowance (Åland Islands)	Increase to basic unemployment allowance is paid for the period of participation in employment promoting activities in accordance with the employment plan, or between periods of such activities if the hiatus is no more than seven calendar days. In taxation, this income is earned income. Underlying legal provisions: ▪ landskapslagen om tillämpning i landskapet Åland av lagen om utkomstskydd för arbetslösa (2003:71)



Code	Income type name	Income type description
1313	Child increase to basic unemployment allowance (Åland Islands)	Child increase to basic unemployment allowance is paid to a recipient of basic unemployment allowance under the provincial law of the Åland Islands if they maintain a child under 18 years of age. In taxation, this income is earned income. Underlying legal provisions: ▪ landskapslagen om tillämpning i landskapet Åland av lagen om utkomstskydd för arbetslösa (2003:71)
1314	Labour market subsidy (Åland Islands)	Labour market subsidy is paid to an unemployed job seeker who does not fulfil the employment condition or who can no longer receive unemployment allowance because the maximum payment period has been reached and who is in need of financial support (means test). In Åland, the payment of the labour market subsidy is based on the provincial administration act. In taxation, this income is earned income. Underlying legal provisions: ▪ landskapslagen om tillämpning i landskapet Åland av lagen om utkomstskydd för arbetslösa (2003:71)
1315	Earnings-related component of earnings-related allowance	Earnings-related allowance is formed of a basic component that equals the basic unemployment allowance and an earnings-related component. As a rule, the earnings-related component is calculated from the wages subject to withholding from at least 26 calendar weeks fulfilling the employment condition prior to unemployment. In taxation, this income is earned income. Underlying legal provisions: ▪ unemployment security act (työttömyysturvalaki 1290/2002), chapter 6
1361	Adjustment allowance (Åland Islands)	Adjustment allowance (Åland Islands); see the provincial law on the pension insurance for a member of the Legislative Assembly or the provincial government (Åland Islands) (2010:7) as it is amended by section 3 of the provincial law on the amendment of the provincial law on the pension insurance for a member of the Legislative Assembly or the



Code	Income type name	Income type description
		provincial government (Åland Islands) (2015:67). In taxation, this income is earned income. Underlying legal provisions: ▪ provincial law (2010:7) on the survivor's pension for a member of the Legislative Assembly or the provincial government (Åland Islands)
1362	Increment (labour market subsidy) (Åland Islands)	The increment to the unemployment benefit for the duration of services that promote employment may only be paid for 200 days. In taxation, this income is earned income. Underlying legal provisions: ▪ provincial law (2003:71) on the survivor's pension for a member of the Legislative Assembly or the provincial government (Åland Islands)
1363	Child increase (labour market subsidy) (Åland Islands)	The unemployment benefit will be increased if the recipient has children under the age of 18. In taxation, this income is earned income. Underlying legal provisions: ▪ provincial law (2003:71) on the survivor's pension for a member of the Legislative Assembly or the provincial government (Åland Islands)
1364	Recurring compensation paid to a civil servant	A benefit paid to the civil servant instead of salary when the civil servant's post has been terminated. The precondition for the payment is that the civil servant is an unemployed job-seeker. In taxation, this income is earned income. Underlying legal provisions: ▪ State Civil Servants Act (750/1994) and the severance pay provision (eroraha-asetus 1350/1994)



2.19. Old-age pensions

Code	Income type name	Income type description
1034	Old-age pension (National Pensions Act)	Kela's old-age pension is a national pension type for people over 65 years of age. For persons born after 1965 the age limit for the old-age pension is linked to the retirement age under earnings-related pension legislation. A person born prior to 1958 may be granted an early old-age pension no earlier than from the beginning of the month after the person turned 63 years of age. For persons born between 1958 and 1961, the lower age limit of the early old-age pension is 64 years. The early old-age pension is permanently lower than the regular old-age pension. An old-age pension that is not an early old-age pension can be paid to a long-term unemployed person under certain conditions based on so-called additional days of unemployment prior to the person turning 65 years of age. The old-age pension can be postponed if the pension starts later than from the beginning of the month when the person turns 65 years of age. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ National Pensions Act, chapter 2, sections 10 and 11
1064	Old-age pension (group pension insurance)	Old-age pension paid on the basis of a group pension insurance to an insured person. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ insurance terms and conditions



Code	Income type name	Income type description
1080	Partial early old-age pension (statutory earnings-related pension insurance)	Partial early old-age pension can be granted to an employee or entrepreneur who has reached a specific age. Either one half or one quarter of the accrued pension can be paid. Can also be paid to a recipient of the State artist grant. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Employees Pensions Act (395/2016) ▪ seafarers' pensions act (merimieseläkelaki 1290/2006) ▪ self-employed persons' pensions act (yrittäjän eläkelaki 1272/2006) ▪ farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) ▪ public sector pensions act (julkisten alojen eläkelaki 81/2016) ▪ act on the Orthodox Church (laki ortodoksisesta kirkosta 985/2006) ▪ provisions on pension laid down in section 11, subsection 2(6) of the act on the Bank of Finland (laki Suomen Pankista 214/1998) ▪ provisions on pension laid down in the provincial law of the Åland Islands (maakuntalaki eräiden valtakunnassa voimassa olevien valtion eläkkeitä koskevien säännösten soveltamisesta Ahvenanmaan maakunnassa ÅFS 54/2007) ▪ Artist Grants Act (734/1969)
1081	Old-age pension (statutory earnings-related pension insurance)	Pension that can be granted to a person who has reached a specific age. Can also be paid to a recipient of the State artist grant. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Employees Pensions Act (395/2016) ▪ seafarers' pensions act (merimieseläkelaki 1290/2006) ▪ self-employed persons' pensions act (yrittäjän eläkelaki 1272/2006) ▪ farmers' pensions act (maatalousyrittäjän eläkelaki



Code	Income type name	Income type description
		1280/2006) ▪ public sector pensions act (julkisten alojen eläkelaki 81/2016) ▪ act on the Orthodox Church (laki ortodoksisesta kirkosta 985/2006) ▪ provisions on pension laid down in section 11, subsection 2(6) of the act on the Bank of Finland (laki Suomen Pankista 214/1998) ▪ provision on pension laid down in the provincial law of the Åland Islands (maakuntalaki eräiden valtakunnassa voimassa olevien valtion eläkkeitä koskevien säännösten soveltamisesta Ahvenanmaan maakunnassa ÅFS 54/2007) ▪ Artist Grants Act (734/1969)
1082	Early old-age pension (statutory earnings-related pension insurance)	Early old-age pension granted before the person has reached the age qualifying for the old-age pension. Can also be paid to a recipient of the state artist grant. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Employees Pensions Act (395/2016) ▪ seafarers' pensions act (merimieseläkelaki 1290/2006) ▪ self-employed persons' pensions act (yrittäjän eläkelaki 1272/2006) ▪ farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) ▪ public sector pensions act (julkisten alojen eläkelaki 81/2016) ▪ act on the Orthodox Church (laki ortodoksisesta kirkosta 985/2006) ▪ provisions on pension laid down in section 11, subsection 2(6) of the act on the Bank of Finland (laki Suomen Pankista 214/1998) ▪ provisions on pension laid down in the provincial law of the Åland Islands (maakuntalaki eräiden valtakunnassa voimassa olevien valtion eläkkeitä koskevien säännösten soveltamisesta Ahvenanmaan maakunnassa ÅFS 54/2007) ▪ Artist Grants Act (734/1969)



Code	Income type name	Income type description
1087	Part-time pension (statutory earnings-related pension insurance)	Earnings-related pension that can be paid to an employee or entrepreneur who is of a specific age and has moved to part-time work. Can also be paid to a recipient of the state artist grant. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Employees Pensions Act (395/2016) ▪ seafarers' pensions act (merimieseläkelaki 1290/2006) ▪ self-employed persons' pensions act (yrittäjän eläkelaki 1272/2006) ▪ farmers' pensions act (maatalousyrittäjän eläkelaki 1280/2006) ▪ public sector pensions act (julkisten alojen eläkelaki 81/2016) ▪ act on the Orthodox Church (laki ortodoksisesta kirkosta 985/2006) ▪ provision on pension laid down in section 11, subsection 2(6) of the act on the Bank of Finland (laki Suomen Pankista 214/1998) ▪ provision on pension laid down in the provincial law of the Åland Islands (maakuntalaki eräiden valtakunnassa voimassa olevien valtion eläkkeitä koskevien säännösten soveltamisesta Ahvenanmaan maakunnassa ÅFS 54/2007) ▪ Artist Grants Act (734/1969)
1088	Old-age pension (supplementary pensions for employees of foreign representative offices)	Supplementary old-age pension that can be paid to a person who works at a Finnish representative office, was hired from the country of posting and is not a citizen of Finland. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ Government resolution on supplementary pensions granted to non-Finnish citizens hired to State employment abroad (195/1989)



Code	Income type name	Income type description
1108	Old-age pension (voluntary earnings-related pension insurance)	Old-age pension paid from a voluntary earnings-related pension insurance. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ public insurance funds act (vakuutuskassalaki 1164/1992) ▪ pension funds act (eläkesäätiölaki 1774/1995)
1109	Partial old-age pension (voluntary earnings-related pension insurance)	Pension fund specific partial old-age pension paid from a voluntary earnings-related pension insurance; half of the old-age pension. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ public insurance funds act (vakuutuskassalaki 1164/1992) ▪ pension funds act (eläkesäätiölaki 1774/1995)
1110	Early old-age pension (voluntary earnings-related pension insurance)	Early old-age pension paid from a voluntary earnings-related pension insurance that is specific for the pension fund. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ public insurance funds act (vakuutuskassalaki 1164/1992) ▪ pension funds act (eläkesäätiölaki 1774/1995)
1111	Early pension (voluntary earnings-related pension insurance)	Voluntary supplementary pension paid before the actual retirement age on specific grounds. The amount of the early pension equals that of full disability pension. The rules of an industry-wide or company pension fund may guarantee early pension to its members, but it will be paid by a life insurance company. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit



Code	Income type name	Income type description
		entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ insurance terms and conditions
1258	Old-age pension (direct supplementary pension scheme)	Old-age pension based on the employer's supplementary pension commitment. The employer is under a safeguarding obligation with regard to its direct supplementary pension schemes. The employer and the employee agree on the precise form of the pension. The pension is paid through the payment system of an industry-wide or company pension fund, although the employer bears the costs incurred. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ agreement between the employer and the employee ▪ Act on Safeguarding Direct Pension Promises in the Event of Employer Insolvency
1259	Early old-age pension (direct supplementary pension scheme)	Early old-age pension based on the employer's supplementary pension commitment. The employer is under a safeguarding obligation with regard to its direct supplementary pension schemes. The employer and the employee agree on the precise form of the pension. The pension is paid through the payment system of an industry-wide or company pension fund, although the employer bears the costs incurred. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ agreement between the employer and the employee ▪ Act on Safeguarding Direct Pension Promises in the Event of Employer Insolvency



Code	Income type name	Income type description
1346	Old-age pension (Åland Islands)	Old-age pension (Åland Islands); a person who is in a public-law or private-law employment relationship with the Åland Islands is entitled to an old-age pension subject to the exceptions in accordance with the provincial law (2016:76) pertaining to the application of certain state provisions regarding public sector pensions in the Åland province. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ provincial law (2016:76) on the application of certain state provisions regarding public sector pensions in the Åland province
1347	Early old-age pension (Åland Islands)	Early old-age pension (Åland Islands); a person who is in a public-law or private-law employment relationship with the Åland Islands is entitled to an early old-age pension subject to the exceptions in accordance with the provincial law (2016:76) pertaining to the application of certain state provisions regarding public sector pensions in the Åland province. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ provincial law (2016:76) on the application of certain state provisions regarding public sector pensions in the Åland province



Code	Income type name	Income type description
1348	Partial early old-age pension (Åland Islands)	Partial early old-age pension (Åland Islands); a person who is in a public-law or private-law employment relationship with the Åland Islands is entitled to a partial early old-age pension subject to the exceptions in accordance with the provincial law (2016:76) pertaining to the application of certain state provisions regarding public sector pensions in the Åland province. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ provincial law (2016:76) on the application of certain state provisions regarding public sector pensions in the Åland province
1349	Part-time pension (Åland Islands)	Part-time pension (Åland Islands); a person who is in a public-law or private-law employment relationship with the Åland Islands is entitled to a part-time pension subject to the exceptions in accordance with the provincial law (2016:76) pertaining to the application of certain state provisions regarding public sector pensions in the Åland province. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ provincial law (2016:76) on the application of certain state provisions regarding public sector pensions in the Åland province
1356	Old-age pension for a member of the Legislative Assembly or the provincial government (Åland Islands)	Old-age pension for a member of the Legislative Assembly or the provincial government (Åland Islands); the precondition is that the member's representative position has ended and the member has turned 65. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ provincial law (2010:7) on the survivor's pension for a member of the Legislative Assembly or the provincial government (Åland Islands)



Code	Income type name	Income type description
1357	Advance old-age pension for a member of the Legislative Assembly or the provincial government (Åland Islands)	Advance old-age pension for a member of the Legislative Assembly or the provincial government (Åland Islands); a member who is not yet 65 years of age but who has accumulated at least seven years of pensionable service from the terms of office may be granted an advance old-age pension. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ provincial law (2010:7) on the survivor's pension for a member of the Legislative Assembly or the provincial government (Åland Islands)
1358	Early old-age pension for a member of the Legislative Assembly or the provincial government (Åland Islands)	Early old-age pension for a member of the Legislative Assembly or the provincial government (Åland Islands); members have the right to an early old-age pension in accordance with the regulations pertaining to the early old-age pension of persons in a public-law or private-law employment relationship with the province. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ provincial law (2010:7) on the survivor's pension for a member of the Legislative Assembly or the provincial government (Åland Islands)
1385	Old-age pension (athlete pension insurance)	Old-age pension under the act on accident and pension provision for athletes (laki urheilijan tapaturma- ja eläketurvasta 276/2009). In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution is collected. Underlying legal provisions: ▪ act on accident and pension provision for athletes (laki urheilijan tapaturma- ja eläketurvasta 276/2009)



Code	Income type name	Income type description
1419	Partial early old-age pension (voluntary earnings-related pension insurance)	Pension fund-specific partial early old-age pension paid based on a free-format earnings-related pension insurance. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution collected. Underlying legal provisions: ▪ Insurance funds act (vakuutuskassalaki 1164/1992) ▪ Pension funds act (eläkesäätiölaki 1774/1995)
1420	Partial early old-age pension (direct supplementary pension scheme)	Partial early old-age pension based on the employer's supplementary pension commitment. The employer has a safeguarding obligation toward its supplementary pension schemes. The form of the pension is agreed on by the employer and the employee. The pension is paid through the payment system of an industry-wide or company pension fund, although the employer bears the costs incurred. In taxation, this income is earned income. Tax treatment alternatives (values of the Taxability of benefit entry): ▪ Earned income ▪ Earned income, only health care contribution collected. Underlying legal provisions: • Agreement between employer and employee • Act on Safeguarding Direct Pension Promises in the Event of Employer Insolvency (209/2015)



3. DESCRIPTION OF DEDUCTIBLE ITEMS

Code	Income type name	Income type description
1266	Withholding tax	Prepayments assessment where the payer deducts the tax calculated based on the withholding rate from the monetary amount paid to the taxpayer. The withholding tax can be reported as a total amount in the report, even if several income types are reported. Underlying legal provision: ▪ act on tax prepayments (ennakkoperintälaki 1118/1996)
1267	Tax at source	The final tax collected from a payment made to a non-resident taxpayer that the payer is obligated to collect from the income in connection with the payment. This itemisation type is used to report only the tax at source collected and paid to Finland. The tax at source can be reported as a total amount in the report, even if several income types are reported. Underlying legal provision: ▪ act on the taxation of non-residents' income (laki rajoitetusti verovelvollisen tulon verottamisesta 627/1978)
1268	Tax at source deduction	A deduction made from the total amount of a payment made to a non-resident taxpayer before tax at source is collected. When tax at source is collected, a deduction of EUR 510 per month is made from the total amount of income for which a 35% tax at source is collected. When the income has been accrued during a period of less than a month, EUR 17 per day is deducted from the total amount. However, the deduction may not be larger than the amount of income. A requirement for the deduction is that the taxpayer presents the payer with a tax-at-source card where the deduction is recorded. Underlying legal provision: ▪ act on the taxation of non-residents' income (laki rajoitetusti verovelvollisen tulon verottamisesta 627/1978), section 6



Code	Income type name	Income type description
1269	Distrain	An amount withheld in order to offset a debt to be recovered. The distrainable amount is calculated from net income. However, a protected portion must be left for the livelihood of the debtor and their family. Underlying legal provision: ▪ Enforcement Code

