

Transcripts from the Incomes Register 2025

Incomes Register Unit

Version history

Version	Date	Description
1.0	8/1/2025	Published a version of the document containing the 2025 changes to data content.
		Filetypes have been added to the record type descriptions in chapter 1.1 Transcript subscription and distribution channels, chapter 4 Payer's transcripts, and chapter 5 Data user's transcripts. The word "file" has been deleted from the names of the reports 630 Summary of payer's earnings payment data (csv) and 632 Summary of payer's benefits payment reports (csv).
		New query criteria 'Displaying user IDs' and 'Action target (customer)' have been added for reports 702 and 710.
		<p>New transcript data has been added for transcript 702:</p> <ul style="list-style-type: none"> • User's name • Data user's role <p>New transcript data has been added for transcript 710:</p> <ul style="list-style-type: none"> • User's name • Data user's role • Action target (customer identifier type) • Action target (customer identifier) • Identifier Country code and the name of the country.
		Added to transcripts 702 and 710: Transcript data can be subscribed from January 1, 2019.
		Added new reports 601 Summary of payer's earnings payment data (recurrent subscription, pdf) and 631 Summary of payer's earnings payment data (recurrent subscription, csv)
1.1	10/8/2025	A restriction has been added to report 701: the number of notifications is not counted for data type 320.



CONTENTS

1	FOREWORD.....	4
1.1	Transcript subscription and distribution channels	4
1.2	Language of transcript.....	8
2	READING INSTRUCTIONS	8
3	Income earner's transcripts	10
3.1	500 Income earner's Incomes Register extract (pdf)	10
4	Payer's transcripts	12
4.1	600 Summary of payer's earnings payment data (pdf)	12
4.2	610 and 611 Summary of errors detected on the reports (pdf).....	19
4.3	614 and 615 Summary of payer's benefits payment reports (pdf)	23
4.4	618 and 619 Income type specific summary of payer's earnings payment reports (csv)	30
4.5	620 and 621 Income type specific summary of payer's benefits payment reports (csv)	34
4.6	630 Summary of payer's earnings payment data (csv)	36
4.7	632 Summary of payer's benefits payment reports (csv)	43
4.8	634 and 635 Summary of payer's absence data (pdf).....	47
4.9	636 and 637 Summary of payer's absence data (csv)	48
5	Data user's transcripts	50
5.1	700 and 701 Summary of data user's record queries (pdf).....	50
5.2	702 Access log data for the data user (pdf).....	53
5.3	710 Access log data for the data user (csv).....	56



1 FOREWORD

This document describes the transcripts available from the Incomes Register to income earners, data providers and data users.

1.1 Transcript subscription and distribution channels

The transcripts are in PDF format, except in the case of the data provider's transcripts "Income type specific summary of payer's earnings payment reports" and "Income type specific summary of payer's benefits payment reports", which are in CSV format. The Incomes Register generates the transcripts on the basis of a record subscription submitted by the party and forwards them to the Incomes Register's e-service to be retrieved by the party.

Parties can submit the record subscription on the e-service web form or in the upload service or via the Incomes Register's technical interface. The schema for the submission of record subscriptions via the upload service or the technical interface is specified in the document Data delivery – Schemas – Record subscriptions.

The values to be used in record subscriptions submitted via the technical interface or the upload service are specified in sections "Record subscription data" of this document. The data content of record subscriptions submitted on the e-service web form is specified in sections "Transcript data" of this document. When making requests through the e-service, it should be noted that the query schedule for the request cannot be more than three months after the current date.

The following sections include references to calculation rules in connection with the presentation of the transcript data content. The calculation rules are specified in the document Income data – Calculation rules. Table 1 presents the transcripts produced in the Incomes Register and their subscription and distribution channels.

A service provider can subscribe to the payer's transcripts in the interface, provided that both the service provider and payer have valid access rights to use the specific channel in the interface.

Transcript	Transcript number	Subscription channel				Distribution channel	
		Upload service	Interface	e-Service	Paper form	SFTP	e-Service
Income earner's Incomes Register extract (pdf) ¹	500	No	No	Yes	Yes	No	Yes
Summary of payer's earnings payment data (pdf)	600	Yes	Yes	Yes	Yes	No	Yes

¹ Income earner's Incomes Register extract is ordered and delivered on the same web page. Other transcripts are ordered on 'New subscription' page and can be downloaded on 'Subscriptions made' page.

Transcript	Transcript number	Subscription channel				Distribution channel	
		Upload service	Interface	e-Service	Paper form	SFTP	e-Service
Summary of payer's earnings payment data (recurrent subscription, pdf)	601	Yes	Yes	No	No	No	Yes
Income type specific summary of payer's earnings payment reports (one-off subscription, csv)	610	Yes	Yes	Yes	No	No	Yes
Income type specific summary of payer's earnings payment reports (recurrent subscription, csv)	611	Yes	Yes	Yes	No	No	Yes
Summary of payer's benefits payment reports (one-off subscription, pdf)	614	Yes	Yes	Yes	No	No	Yes
Summary of payer's benefits payment reports (recurrent subscription, pdf)	615	Yes	Yes	No	No	No	Yes
Income type specific summary of payer's earnings payment reports (one-off subscription, csv)	618	Yes	No	Yes	No	No	Yes
Income type specific summary of payer's earnings payment reports	619	No	No	No	No	No	Yes



Transcript	Transcript number	Subscription channel				Distribution channel	
		Upload service	Interface	e-Service	Paper form	SFTP	e-Service
(recurrent subscription, csv) ²							
Income type specific summary of payer's benefits payment reports (one-off subscription, csv)	620	No	No	Yes	No	No	Yes
Income type specific summary of payer's benefits payment reports (recurrent subscription, csv) ³	621	No	No	No	No	No	Yes
Summary of payer's earnings payment data (one-off subscription, csv)	630	Yes	No	Yes	No	No	Yes
Summary of payer's earnings payment data (recurrent subscription, csv)	631	Yes	Yes	No	No	No	Yes
Summary of payer's benefits payment reports (one-off subscription, csv)	632	Yes	No	Yes	No	No	Yes
Summary of payer's absence data (one-off subscription, pdf)	634	No	No	Yes	No	No	Yes
Summary of payer's absence data	635	No	No	Yes	No	No	Yes

² The recurrent subscription report is currently not available to order. A one-time order can be ordered on 'New subscription' page.

³ The recurrent subscription report is currently not available to order. A one-time order can be ordered on 'New subscription' page.

Transcript	Transcript number	Subscription channel				Distribution channel	
		Upload service	Interface	e-Service	Paper form	SFTP	e-Service
(recurrent subscription, pdf) ⁴							
Summary of payer's absence data (one-off subscription, csv)	636	No	No	Yes	No	No	Yes
Summary of payer's absence data (recurrent subscription, csv) ⁵	637	No	No	Yes	No	No	Yes
Summary of payer's absence data (one-off subscription, csv)	636	No	No	Yes	No	No	Yes
Summary of data user's record queries (one-off subscription, pdf)	700	Yes	Yes	Yes	No	No	Yes
Summary of data user's record queries (recurrent subscription, pdf)	701	Yes	Yes	Yes	No	No	Yes
Access log data for the data user (one-off subscription, pdf)	702	Yes	Yes	Yes	No	No	Yes
Access log data for the data user (one-off subscription, csv)	710	No	Yes	Yes	No	No	Yes

Table 1. The transcripts produced in the Incomes Register

⁴ The recurrent subscription report is currently not available to order. A one-time order can be ordered on 'New subscription' page.

⁵ The recurrent subscription report is currently not available to order. A one-time order can be ordered on 'New subscription' page.

1.2 Language of transcript

The transcript language can be selected for the income earner and payer transcripts. The language can only be selected in a one-off subscription. The language can be Finnish, Swedish or English.

If no language is selected in a subscription, the transcript will be generated in the default language of the subscription channel. When a transcript is requested using the e-service web form, the language used by the party to make the subscription in the e-service will be used by default. When a transcript is requested through the interface or upload service or using a paper form, the language marked for the income earner or payer in the Population Information System or the Business Information System will be used by default.

2 READING INSTRUCTIONS

This section contains reading instructions for sections “Transcript data” of this document. The schema for the submission of record subscriptions via the upload service or the technical interface is specified in the document Data delivery – Schemas – Record subscriptions.

Primary subscription (MainSubscription) data:

Data	V/M	Values	Description
Distribution channel (DeliveryChannelCode)	M	4	E-service
Record subscription type (SubscriptionType)	M	1	One-off subscription

The ‘V/M’ column indicates whether a parameter is mandatory (M) or voluntary (V). The ‘Values’ column presents the query parameter’s code in numerical format. The ‘Description’ column presents the query parameter’s code in text format.

Secondary subscription (Subscription) data:

Data	V/M	Values	Description
Record type (QueryDataType)	M	600	Summary of payer’s earnings payment data (one-off subscription, pdf)

The ‘V/M’ column indicates whether a parameter is mandatory (M) or voluntary (V). The ‘Values’ column presents the query parameter’s code in numerical format. The ‘Description’ column presents the query parameter’s code in text format.

Query criteria (.../Subscription/SubscriptionParameters):

Data	V/M	Values	Description
.../TimespanParameter	M		Query criterion: Time range of reporting period. One reporting period time range with a maximum length of 24 months can be specified.
.../ParameterType		3	Time range of reporting period
.../IdCodeParameter	M		Query criterion: Payer. One payer can be specified.
.../ParameterType		6	Payer’s ID

Data	V/M	Values	Description
.../ValueParameter	V		Query criterion: Identifier type of payer's suborganisation. The query criterion must be specified if the query criterion "Identifier of payer's suborganisation" has been specified. One value can be specified. The query criterion is used in earnings payment report queries.
.../ParameterType		14	Identifier type of payer's suborganisation.
.../Value			Code: PayerSubOrgType.
.../ValueParameter	V		Query criterion: Identifier of payer's suborganisation. The query criterion must be specified if the query criterion "Identifier type of payer's suborganisation" has been specified. One value can be specified. The query criterion is used in earnings payment report queries.
.../ParameterType		15	Identifier of payer's suborganisation.
.../Value			Value according to the code "Identifier type of payer's suborganisation".
.../ValueParameter	M		Reporter type. One value can be specified.
.../ParameterType		16	Reporter type.
.../Value			Code: ReporterType.
.../TimespanParameter	V		Query criterion 'Receipt time range' One receipt time range with a maximum length of 24 months can be specified.
.../ParameterType		25	Receipt time range.
.../ValueParameter	V		Language of transcript One value can be specified.
.../ParameterType		26	Language of transcript
.../Value			Codeset Language

In the table of query parameters, the 'Data' column presents the query parameters available for each transcript: Time range (TimespanParameter), Customer (IdCodeParameter), and Value (ValueParameter).

3 INCOME EARNER'S TRANSCRIPTS

3.1 500 Income earner's Incomes Register extract (pdf)

The transcript includes summary data of earnings payment reports and benefits payment reports in which income has been reported for the income earner in question. The transcript is intended for income earners to check the reported data.

The transcript is in PDF format. The Incomes Register generates the transcript on the basis of a record subscription submitted by the income earner and forwards it to the Incomes Register's e-service to be retrieved by the income earner. Alternatively, the transcript can be delivered in paper format by mail, if the related subscription has been submitted using a paper form. The transcript language (Finnish, Swedish or English) can be selected in a subscription.

3.1.1 Transcript data (earnings payment reports)

The transcript contains the totals of the earnings payment reports in which income has been reported for the income earner in question.

The transcript includes the data specified below organised payer-payment date specifically. Month-specific sums and total sums for the time range specified as the query criterion are calculated from the payers' payment date specific summary data.

Summary data	Description
Payments total	Income reported for the payment date. Calculation rule: Payments total (IncomeTotal)
Income subject to earnings-related pension insurance contributions	Total income subject to earnings-related pension insurance contributions reported for the payment date. Calculation rule: Income subject to earnings-related pension insurance contributions (SubToPensionInsContribution)
Income subject to accident and occupational disease insurance contributions	Total income subject to accident and occupational disease insurance contributions reported for the payment date. Calculation rule: Income subject to accident and occupational disease insurance contributions (SubToAccInsContribution)
Income subject to unemployment insurance contributions	Total income subject to unemployment insurance contributions reported for the payment date. Calculation rule: Income subject to unemployment insurance contributions (SubToUnemploymentInsContribution)
Income subject to health insurance contributions	Total income subject to health insurance contributions reported for the payment date. Calculation rule: Income subject to health insurance contributions (SubToHealthInsContribution)
Employee's earnings-related pension insurance contributions	Employee's earnings-related pension insurance contributions reported for the payment date. Calculation rule: Employee's earnings-related pension insurance contributions (EmployeePensionInsContribution)
Employee's unemployment insurance contributions	Employee's unemployment insurance contributions reported for the payment date.

Summary data	Description
	Calculation rule: Employee's unemployment insurance contributions (EmployeeUnemploymentInsContribution)
Employee's health insurance contributions	Employee's health insurance contributions reported for the payment date. Calculation rule: Employee's health insurance contributions (EmployeeHealthInsContribution)
Withheld taxes	Withheld taxes reported for the payment date. Calculation rule: Withheld taxes (Withholding)
Tax at source	Tax at source reported for the payment date. Calculation rule: Tax at source (TaxAtSource)
Unjust enrichment total	Total unjust enrichment reported for the payment date. Calculation rule: Unjust enrichment total (UnjustEnrichmentTotal)
Withheld taxes from recovered amounts	Withheld taxes from recovered amounts reported for the payment date. Calculation rule: Withheld taxes from recovered amounts (RecoveryWithholding)
Tax at source from recovered amounts	Tax at source from recovered amounts reported for the payment date. Calculation rule: Tax at source from recovered amounts (RecoveryTaxAtSource)
Recovered payments total	Total recovered payments reported for the payment date. Calculation rule: Recovered payments total (RecoveryTotal)

3.1.2 Transcript data (benefits payment reports)

The transcript contains the totals of the benefits payment reports in which income has been reported for the income earner in question.

The transcript includes the data specified below organised payer-payment date specifically. Month-specific sums and total sums for the time range specified as the query criterion are calculated from the payers' payment date specific summary data.

Summary data	Description
Benefit payments total	Income reported for the payment date. Calculation rule: Benefit payments total (BenefitIncomeTotal)
Deductions from gross payments total	Total gross benefit payment deductions reported for the payment date. Calculation rule: Deductions from gross payments total (BenefitGrossDeductionTotal)
Deductions from net payments total	Total net benefit payment deductions reported for the payment date. Calculation rule: Deductions from net payments total (BenefitNetDeductionTotal)
Unprompted refunds total	Total unprompted refunds reported for the payment date. Calculation rule: Unprompted refunds total (BenefitUnpromptedRefundTotal)
Payments reported as payment reallocation total	Total payments reported as payment reallocation for the payment date. Calculation rule: Payments reported as payment reallocation total (BenefitPaymentReallocationTotal)
Recourse payments total	Total recourse payments reported for the payment date.

Summary data	Description
	Calculation rule: Recourse payments total (BenefitRecourseTotal)
Withheld taxes	Withheld taxes reported for the payment date. Calculation rule: Withheld taxes (BenefitWithholding)
Returned withheld taxes	Withheld taxes reported for the payment date that the payer has returned. Calculation rule: Returned withheld taxes (BenefitWithholdingReturn)
Tax at source	Tax at source reported for the payment date. Calculation rule: Tax at source (BenefitTaxAtSource)
Returned tax at source	Tax at source reported for the payment date that the payer has returned. Calculation rule: Returned tax at source (BenefitTaxAtSourceReturn)
Unjust enrichment total	Total unjust enrichment reported for the payment date. Calculation rule: Unjust enrichment total (BenefitUnjustEnrichmentTotal)
Recovered payments total	Total recovered payments reported for the payment date. Calculation rule: Recovered payments total (BenefitRecoveryTotal)

4 PAYER'S TRANSCRIPTS

4.1 600 and 601 Summary of payer's earnings payment data (pdf)

The transcript contains the totals of the earnings payment reports and employer's separate reports submitted by the payer. The transcript is intended for payers for reconciliation and checking of the reported data.

The transcript is in PDF format. The Incomes Register generates the transcript on the basis of a record subscription submitted by the payer and forwards it to the Incomes Register's e-service to be retrieved by the payer. Alternatively, a transcript can be delivered in paper format by post if it was requested using a paper form. The transcript language (Finnish, Swedish or English) can be selected in a subscription.

4.1.1 Record subscription data

4.1.1.1 One-off subscription

The record type specific data specified in a record subscription comprise the following:

Primary subscription (MainSubscription) data:

Data	V/M	Values	Description
Distribution channel (DeliveryChannelCode)	M	4	E-service
Record subscription type (SubscriptionType)	M	1	One-off subscription

Secondary subscription (Subscription) data:

Data	V/M	Values	Description
Record type (QueryDataType)	M	600	Summary of payer's earnings payment data (one-off subscription, pdf)

Query criteria (.../Subscription/SubscriptionParameters):

Data	V/M	Values	Description
.../TimespanParameter	M		Query criterion: Time range of reporting period. One reporting period time range with a maximum length of 24 months can be specified.
.../ParameterType		3	Time range of reporting period
.../IdCodeParameter	M		Query criterion: Payer. One payer can be specified.
.../ParameterType		6	Payer's ID
.../ValueParameter	V		Query criterion: Identifier type of payer's suborganisation. The query criterion must be specified if the query criterion "Identifier of payer's suborganisation" has been specified. One value can be specified. The query criterion is used in earnings payment report queries.
.../ParameterType		14	Identifier type of payer's suborganisation.
.../Value			Code: PayerSubOrgType.
.../ValueParameter	V		Query criterion: Identifier of payer's suborganisation. The query criterion must be specified if the query criterion "Identifier type of payer's suborganisation" has been specified. One value can be specified. The query criterion is used in earnings payment report queries.
.../ParameterType		15	Identifier of payer's suborganisation.
.../Value			Value according to the code "Identifier type of payer's suborganisation".
.../ValueParameter	M		Reporter type. One value can be specified.
.../ParameterType		16	Reporter type.
.../Value			Code: ReporterType.
.../ValueParameter	V		Submitter type specifier. This query criterion can only be entered if the query criterion for 'Submitter type' is 'Payer'. One value can be specified.
.../ParameterType		27	Submitter type specifier.
.../Value			Codeset ReporterSubType (values 1 and 2).
.../TimespanParameter	V		Query criterion 'Receipt time range' One receipt time range with a maximum length of 24 months can be specified.



Data	V/M	Values	Description
.../ParameterType		25	Receipt time range.
.../ValueParameter	V		Language of transcript One value can be specified.
.../ParameterType		26	Language of transcript
.../Value			Codeset Language

The following reports are included in the transcript:

- Earnings payment reports in which the Payment date or other reporting date is in the specified time range (between the first day of the time range's starting month and the last day of the time range's end month).
- Employer's separate reports in which the Reporting period is in the specified time range.
- If the receipt time range has been specified: Earnings payment reports and the employer's separate reports received within the specified time range.

4.1.1.2 Recurrent subscription

The record type specific data specified in a record subscription comprise the following:

Primary subscription (MainSubscription) data:

Data	V/M	Values	Description
Distribution channel (DeliveryChannelCode)	M	4	E-service
Record subscription type (SubscriptionType)	M	2	Recurrent subscription

Secondary subscription (Subscription) data, recurrent subscription:

Data	V/M	Values	Description
Record type (QueryDataType)	M	601	Summary of payer's earnings payment data (recurrent subscription, pdf)

Query criteria (SubscriptionParameters):

Data	V/M	Values	Description
.../IdCodeParameter	M		Query criterion: Payer. One payer can be specified.
.../ParameterType		6	Payer's ID
.../ValueParameter	V		Query criterion: Identifier type of payer's suborganisation. The query criterion must be specified if the query criterion "Identifier of payer's suborganisation" has been specified. One value can be specified. The query criterion is used in earnings payment report queries.

Data	V/M	Values	Description
.../ParameterType		14	Identifier type of payer's suborganisation.
.../Value			Code: PayerSubOrgType.
.../ValueParameter	V		Query criterion: Identifier of payer's suborganisation. The query criterion must be specified if the query criterion "Identifier type of payer's suborganisation" has been specified. One value can be specified. The query criterion is used in earnings payment report queries.
.../ParameterType		15	Identifier of payer's suborganisation.
.../Value			Value according to the code "Identifier type of payer's suborganisation".
.../ValueParameter	M		Reporter type. One value can be specified.
.../ParameterType		16	Reporter type.
.../Value			Code: ReporterType.
.../ValueParameter	V		Submitter type specifier. This query criterion can only be entered if the query criterion for 'Submitter type' is 'Payer'. One value can be specified.
.../ParameterType		27	Submitter type specifier.
.../Value			Codeset ReporterSubType (values 1 and 2).

If a **monthly schedule** has been specified for the subscription, the following reports are included in the transcript:

- Earnings payment reports, employer's separate reports and benefits payment reports (new, replacement, cancellation) that have been received (the record reception time) by the Incomes Register during the month preceding the transcript generation time.

If a **weekly schedule** has been specified for the subscription, the following reports are included in the transcript:

- Earnings payment reports, employer's separate reports and benefits payment reports (new, replacement, cancellation) that have been received (the record reception time) by the Incomes Register during the week (between Monday and Sunday) preceding the time the latest transcript was generated.

If a **daily schedule** has been specified for the subscription, the following reports are included in the transcript:

- Earnings payment reports, employer's separate reports and benefits payment reports (new, replacement, cancellation) that have been received (the record reception time) by the Incomes Register during the day preceding the time the latest transcript was generated.



4.1.2 Transcript data

4.1.2.1 Earnings payment reports

The transcript contains the totals of the earnings payment reports submitted by the payer. If the payer's suborganisation is specified as a query criterion in the record subscription, the summary data will only include the reports submitted by the specified suborganisation.

The summary data will include earnings payment reports according to the "Reporter type" query criterion specified in the record subscription as follows:

- a. Reporter type is "Payer":
 - The submitter type specifier is not entered, included are
 - the earnings payment reports in which the payer entered as the record subscription query criterion is the payer of the reported income (the payer entered in the 'Payer details' data group) and which do not include any substitute payer details (no 'Substitute payer' data group)
 - the earnings payment reports in which the payer entered as the record subscription query criterion is the employer indicated in the 'Substitute payer' data group (the 'Employer identifier' entered in the 'Substitute payer' data group).
 - The submitter type specifier is 'Payments made by payer', included are
 - the earnings payment reports in which the payer entered as the record subscription query criterion is the payer of the report (the payer entered in the 'Payer details' data group) and which do not include any substitute payer details (no 'Substitute payer' data group).
 - The submitter type specifier is 'Payment made by substitute payer', included are
 - the earnings payment reports in which the payer specified as the record subscription query criterion is the employer entered in the 'Substitute payer' data group (the 'Employer identifier' entered in the 'Substitute payer' data group).
- b. Reporter type is "Substitute payer":
 - Earnings payment reports in which the payer is the payer specified in the record subscription query criterion (the payer specified in the "Payer details" data group) and which include substitute payer details (values in the "Substitute payer" data group).

The transcript includes the data specified below organised payment date specifically. Month-specific sums and total sums for the time range specified as the query criterion are calculated from the payment date specific summary data. If the submitter type is 'Payer' and no submitter type specifier is entered, the data will be grouped into two sections on the report ('Earnings payment reports: Payments made by payer' and 'Earnings payment reports: Payments made by substitute payer').

Summary data	Description
Number of earnings payment reports	The number of earnings payment reports concerning the payment date. Calculation rule: Number of earnings payment reports (WageReportCount)
Payments total	Income reported for the payment date. Calculation rule: Payments total (IncomeTotal)
Income subject to earnings-related pension insurance contributions	Total income subject to earnings-related pension insurance contributions reported for the payment date. Calculation rule: Income subject to earnings-related pension insurance contributions (SubToPensionInsContribution)

Summary data	Description
Income subject to accident and occupational disease insurance contributions	Total income subject to accident and occupational disease insurance contributions reported for the payment date. Calculation rule: Income subject to accident and occupational disease insurance contributions (SubToAccInsContribution)
Income subject to unemployment insurance contributions	Total income subject to unemployment insurance contributions reported for the payment date. Calculation rule: Income subject to unemployment insurance contributions (SubToUnemploymentInsContribution)
Income subject to health insurance contributions	Total income subject to health insurance contributions reported for the payment date. Calculation rule: Income subject to health insurance contributions (SubToHealthInsContribution)
Employee's earnings-related pension insurance contributions	Employee's earnings-related pension insurance contributions reported for the payment date. Calculation rule: Employee's earnings-related pension insurance contributions (EmployeePensionInsContribution)
Employee's unemployment insurance contributions	Employee's unemployment insurance contributions reported for the payment date. Calculation rule: Employee's unemployment insurance contributions (EmployeeUnemploymentInsContribution)
Employee's health insurance contributions	Employee's health insurance contributions reported for the payment date. Calculation rule: Employee's health insurance contributions (EmployeeHealthInsContribution)
Withheld taxes	Withheld taxes reported for the payment date. Calculation rule: Withheld taxes (Withholding)
Tax at source	Tax at source reported for the payment date. Calculation rule: Tax at source (TaxAtSource)
Unjust enrichment total	Total unjust enrichment reported for the payment date. Calculation rule: Unjust enrichment total (UnjustEnrichmentTotal)
Withheld taxes from recovered amounts	Withheld taxes from recovered amounts reported for the payment date. Calculation rule: Withheld taxes from recovered amounts (RecoveryWithholding)
Tax at source from recovered amounts	Tax at source from recovered amounts reported for the payment date. Calculation rule: Tax at source from recovered amounts (RecoveryTaxAtSource)
Recovered payments total	Total recovered payments reported for the payment date. Calculation rule: Recovered payments total (RecoveryTotal)
Recovered income subject to earnings-related pension insurance contributions	Total recovered income subject to earnings-related pension insurance contributions reported for the payment date. Calculation rule: Recovered income subject to earnings-related pension insurance contributions (RecoverySubToPensionInsContribution)
Recovered income subject to accident and occupational disease insurance contributions	Total recovered income subject to accident and occupational disease insurance contributions reported for the payment date.



Summary data	Description
	Calculation rule: Recovered income subject to accident and occupational disease insurance contributions (RecoverySubToAccInsContribution)
Recovered income subject to unemployment insurance contributions	Total recovered income subject to unemployment insurance contributions reported for the payment date. Calculation rule: Recovered income subject to unemployment insurance contributions (RecoverySubToUnemploymentInsContribution)
Recovered income subject to health insurance contributions	Total recovered income subject to health insurance contributions reported for the payment date. Calculation rule: Recovered income subject to health insurance contributions (RecoverySubToHealthInsContribution)
Income subject to earnings-related pension insurance contributions reported as an unjust enrichment	Total unjust enrichment subject to earnings-related pension insurance contributions reported for the payment date. Calculation rule: Income subject to earnings-related pension insurance contributions reported as an unjust enrichment (UnjustEnrichmentSubToPensionInsContribution)
Income subject to accident and occupational disease insurance contributions reported as an unjust enrichment	Total unjust enrichment subject to accident and occupational disease insurance contributions reported for the payment date. Calculation rule: Income subject to accident and occupational disease insurance contributions reported as an unjust enrichment (UnjustEnrichmentSubToAccInsContribution)
Income subject to unemployment insurance contributions reported as an unjust enrichment	Total unjust enrichment subject to unemployment insurance contributions reported for the payment date. Calculation rule: Income subject to unemployment insurance contributions reported as an unjust enrichment (UnjustEnrichmentSubToUnemploymentInsContribution)
Income subject to health insurance contributions reported as an unjust enrichment	Total unjust enrichment subject to health insurance contributions reported for the payment date. Calculation rule: Income subject to health insurance contributions reported as an unjust enrichment (UnjustEnrichmentSubToHealthInsContribution)

4.1.2.2 Employer's separate reports

The transcript contains the totals of the employer's separate reports submitted by the payer.

The transcript includes the data specified below organised reporting period specifically. The reporting period-specific summary data is further itemised for the time range specified as the query criterion.

Data	Description
Number of employer's separate reports	The number of employer's separate reports in the time range specified. Calculation rule: Number of employer's separate reports (PayerSummaryReportCount)
Employer's health insurance contributions	Total amount of health insurance contributions reported by the employer. Calculation rule: Employer's health insurance contributions (HealthInsContribution)
Deductions to be made from the employer's health insurance contribution	Total deductions to be made from the health insurance contributions reported by the employer.

Data	Description
	Calculation rule: Deductions to be made from the employer's health insurance contribution (HealthInsContributionDeductions)

4.2 610 and 611 Summary of errors detected on the reports (pdf)

The transcript contains summary data of the errors detected on the reports submitted by the payer. The summary data cover reports submitted via the technical interface or the upload service. The transcript is intended for payers in order to monitor reporting errors.

The transcript is in PDF format. The Incomes Register generates the transcript on the basis of a record subscription submitted by the payer and forwards it to the Incomes Register's e-service to be retrieved by the payer. The transcript language (Finnish, Swedish or English) can be selected in a subscription. The language can only be selected in a one-off subscription.

4.2.1 Record subscription data

4.2.1.1 One-off subscription

The record type specific data specified in a record subscription comprise the following:

Primary subscription (MainSubscription) data:

Data	V/M	Values	Description
Distribution channel (DeliveryChannelCode)	M	4	E-service
Record subscription type (SubscriptionType)	M	1	One-off subscription

Secondary subscription (Subscription) data:

Data	V/M	Values	Description
Record type (QueryDataType)	M	610	Summary of errors detected on the reports (one-off subscription, pdf)

Query criteria (.../Subscription/SubscriptionParameters):

Data	V/M	Values	Description
.../TimespanParameter	M		Query criterion: Receipt time range. One Receipt time range with a maximum length of 31 days can be specified.
.../ParameterType		25	Receipt time range
.../IdCodeParameter	M		Query criterion: Payer. One payer can be specified.
.../ParameterType		6	Payer's ID
.../ValueParameter	V		Query criterion: Identifier type of payer's suborganisation.

Data	V/M	Values	Description
			The query criterion must be specified if the query criterion "Identifier of payer's suborganisation" has been specified. One value can be specified. The query criterion is used in earnings payment report queries.
.../ParameterType		14	Identifier type of payer's suborganisation.
.../Value			Code: PayerSubOrgType.
.../ValueParameter	V		Query criterion: Identifier of payer's suborganisation. The query criterion must be specified if the query criterion "Identifier type of payer's suborganisation" has been specified. One value can be specified. The query criterion is used in earnings payment report queries.
.../ParameterType		15	Identifier of payer's suborganisation.
.../Value			Value according to the code "Identifier type of payer's suborganisation".
.../ValueParameter	V		Language of transcript One value can be specified.
.../ParameterType		26	Language of transcript
.../Value			Codeset Language

The following reports are included in the transcript:

- Earnings payment reports, employer's separate reports and benefits payment reports (new, replacement, cancellation) that have been received by the Incomes Register during the time range specified (the record reception time falls between the time range's start date and the time range's end date).

4.2.1.2 Recurrent subscription

The record type specific data specified in a record subscription comprise the following:

Primary subscription (MainSubscription) data:

Data	V/M	Values	Description
Distribution channel (DeliveryChannelCode)	M	4	E-service
Record subscription type (SubscriptionType)	M	2	Recurrent subscription

Secondary subscription (Subscription) data, recurrent subscription:

Data	V/M	Values	Description
Record type (QueryDataType)	M	611	Summary of errors detected on the reports (recurrent subscription, pdf)

Query criteria (SubscriptionParameters):

Data	V/M	Values	Description
.../IdCodeParameter	M		Query criterion: Payer. One payer can be specified.
.../ParameterType		6	Payer's ID
.../ValueParameter	V		Query criterion: Identifier type of payer's suborganisation. The query criterion must be specified if the query criterion "Identifier of payer's suborganisation" has been specified. One value can be specified. The query criterion is used in earnings payment report queries.
.../ParameterType		14	Identifier type of payer's suborganisation.
.../Value			Code: PayerSubOrgType.
.../ValueParameter	V		Query criterion: Identifier of payer's suborganisation. The query criterion must be specified if the query criterion "Identifier type of payer's suborganisation" has been specified. One value can be specified. The query criterion is used in earnings payment report queries.
.../ParameterType		15	Identifier of payer's suborganisation.
.../Value			Value according to the code "Identifier type of payer's suborganisation".

If a **monthly schedule** has been specified for the subscription, the following reports are included in the transcript:

- Earnings payment reports, employer's separate reports and benefits payment reports (new, replacement, cancellation) that have been received (the record reception time) by the Incomes Register during the month preceding the transcript generation time.

If a **weekly schedule** has been specified for the subscription, the following reports are included in the transcript:

- Earnings payment reports, employer's separate reports and benefits payment reports (new, replacement, cancellation) that have been received (the record reception time) by the Incomes Register during the week (between Monday and Sunday) preceding the time the latest transcript was generated.

If a **daily schedule** has been specified for the subscription, the following reports are included in the transcript:

- Earnings payment reports, employer's separate reports and benefits payment reports (new, replacement, cancellation) that have been received (the record reception time) by the Incomes Register during the day preceding the time the latest transcript was generated.

4.2.2 Transcript data

4.2.2.1 Earnings payment reports

The transcript contains the totals of the approved and incorrect earnings payment reports among the records received by the Incomes Register during the period under review, as well as the number of errors identified in earnings payment reports per error type. The totals are calculated record specifically and according to the channel. If the payer's suborganisation is specified as a query criterion, the transcript will only include the records submitted for the payer's suborganisation in question.

Data	Description
Channel	Record delivery channel.
Record reference	The payer's internal reference uniquely identifying the record.
Record status	The status of the record after it has been processed in the Incomes Register.
Number of approved reports	The number of approved earnings payment reports received by the Incomes Register during the period under review. The number includes all reports submitted via the technical interface or the upload service.
Number of rejected reports	The number of incorrect (rejected) earnings payment reports received by the Incomes Register during the period under review. The number includes all reports submitted via the technical interface or the upload service.
Total number of errors	The number of record-level errors in the earnings payment reports received by the Incomes Register during the period under review.
Error code	Incomes Register error code (according to the document "Codes – Error codes").
Error code description	Incomes Register error code description (according to the document "Codes – Error codes").
Number	The number of error type-level errors in the earnings payment reports received by the Incomes Register during the period under review.

4.2.2.2 Employer's separate reports

The transcript contains the total number of incorrect earnings payment reports among the records received by the Incomes Register during the period under review, as well as the number of errors identified in employer's separate reports per error type. The totals are calculated record specifically and according to the channel.

Data	Description
Channel	Record delivery channel.
Record reference	The payer's internal reference uniquely identifying the record.
Record status	The status of the record after it has been processed in the Incomes Register.
Number of approved reports	The number of approved employer's separate reports received by the Incomes Register during the period under review. The number includes all reports submitted via the technical interface or the upload service.

Data	Description
Number of rejected reports	The number of incorrect (rejected) employer's separate reports received by the Incomes Register during the period under review. The number includes all reports submitted via the technical interface or the upload service.
Total number of errors	The number of record-level errors in the employer's separate reports received by the Incomes Register during the period under review.
Error code	Incomes Register error code (according to the document "Codes – Error codes").
Error code description	Incomes Register error code description (according to the document "Codes – Error codes").
Number	The number of error type-level errors in the employer's separate reports received by the Incomes Register during the period under review.

4.2.2.3 Benefits payment reports

The transcript contains the totals of the approved and incorrect benefits payment reports among the records received by the Incomes Register during the period under review, as well as the number of errors identified in benefits payment reports per error type. The totals are calculated record specifically and according to the channel. If the payer's suborganisation is specified as a query criterion, the transcript will only include the records submitted for the payer's suborganisation in question.

Data	Description
Channel	Record delivery channel.
Record reference	The payer's internal reference uniquely identifying the record.
Record status	The status of the record after it has been processed in the Incomes Register.
Number of approved reports	The number of approved benefits payment reports received by the Incomes Register during the period under review. The number includes all reports submitted via the technical interface or the upload service.
Number of rejected reports	The number of incorrect (rejected) benefits payment reports received by the Incomes Register during the period under review. The number includes all reports submitted via the technical interface or the upload service.
Total number of errors	The number of record-level errors in the benefits payment reports received by the Incomes Register during the period under review.
Error code	Incomes Register error code (according to the document "Codes – Error codes").
Error code description	Incomes Register error code description (according to the document "Codes – Error codes").
Number	The number of error type-level errors in the benefits payment reports received by the Incomes Register during the period under review.

4.3 614 and 615 Summary of payer's benefits payment reports (pdf)

The transcript contains the totals of the benefits payment reports submitted by the payer. The transcript is intended for payers for reconciliation and checking of the reported data.

The transcript is in PDF format. The Incomes Register generates the transcript on the basis of a record subscription submitted by the payer and forwards it to the Incomes Register's e-service to be retrieved by

the payer. The transcript language (Finnish, Swedish or English) can be selected in a subscription. The language can only be selected in a one-off subscription.

4.3.1 Record subscription data

4.3.1.1 One-off subscription

Record type specific data specified in a record subscription comprise the following.

Primary subscription (MainSubscription) data:

Data	V/M	Values	Description
Distribution channel (DeliveryChannelCode)	M	4	E-service
Record subscription type (SubscriptionType)	M	1	One-off subscription

Secondary subscription (Subscription) data:

Data	V/M	Values	Description
Record type (QueryDataType)	M	614	Summary of payer's benefits payment reports (one-off subscription, pdf)

Query criteria (.../Subscription/SubscriptionParameters):

Data	V/M	Values	Description
.../TimespanParameter	M		Query criterion: Time range of payment date. One payment date time range with a maximum length of 24 months can be specified.
.../ParameterType		4	Time range of payment date
.../IdCodeParameter	M		Query criterion: Payer. One payer can be specified.
.../ParameterType		6	Payer's ID
.../ValueParameter	V		Query criterion: Identifier type of benefit payer's suborganisation. The query criterion must be specified if the query criterion "Identifier of benefit payer's suborganisation" has been specified. One value can be specified.
.../ParameterType		21	Identifier type of benefit payer's suborganisation
.../Value			Code: BenefitPayerSubOrgType.
.../ValueParameter	V		Query criterion: Identifier of benefit payer's suborganisation. The query criterion must be specified if the query criterion "Identifier type of benefit payer's suborganisation" has been specified. One value can be specified.
.../ParameterType		22	Identifier of benefit payer's suborganisation.

Data	V/M	Values	Description
.../Value			Value according to the code "Identifier type of benefit payer's suborganisation".
.../TimespanParameter	V		Query criterion 'Receipt time range' One receipt time range with a maximum length of 24 months can be specified.
.../ParameterType		25	Receipt time range.
.../ValueParameter	V		Language of transcript One value can be specified.
.../ParameterType		26	Language of transcript
.../Value			Codeset Language

The transcript includes the benefits payment reports in which the Payment date or other reporting date is in the specified time range. If the receipt time range has been specified, the benefits payment reports that have been received within the specified time range will be taken into account.

4.3.1.2 Recurrent subscription

The record type specific data specified in a record subscription comprise the following:

Primary subscription (MainSubscription) data:

Data	V/M	Values	Description
Distribution channel (DeliveryChannelCode)	M	4	E-service
Record subscription type (SubscriptionType)	M	2	Recurrent subscription

Secondary subscription (Subscription) data:

Data	V/M	Values	Description
Record type (QueryDataType)	M	615	Summary of payer's benefits payment reports (recurrent subscription, pdf)

Query criteria (.../Subscription/SubscriptionParameters):

Data	V/M	Values	Description
.../IdCodeParameter	M		Query criterion: Payer. One payer can be specified.
.../ParameterType		6	Payer's ID
.../ValueParameter	V		Query criterion: Identifier type of benefit payer's suborganisation. The query criterion must be specified if the query criterion "Identifier of benefit payer's suborganisation" has been specified. One value can be specified.
.../ParameterType		21	Identifier type of benefit payer's suborganisation

Data	V/M	Values	Description
.../Value			Code: BenefitPayerSubOrgType.
.../ValueParameter	V		Query criterion: Identifier of benefit payer's suborganisation. The query criterion must be specified if the query criterion "Identifier type of benefit payer's suborganisation" has been specified. One value can be specified.
.../ParameterType		22	Identifier of benefit payer's suborganisation.
.../Value			Value according to the code "Identifier type of benefit payer's suborganisation".
.../TimespanParameter	V		Query criterion 'Receipt time range' One receipt time range with a maximum length of 24 months can be specified.
.../ParameterType		25	Receipt time range.

If a **monthly schedule** has been specified for the subscription, the transcript includes the benefits payment reports in which the Payment date or other reporting date is in the month preceding the transcript generation time.

If a **weekly schedule** has been specified for the subscription, the transcript includes the benefits payment reports in which the Payment date or other reporting date is in the week (between Monday and Sunday) preceding the time the latest transcript was generated.

If a **daily schedule** has been specified for the subscription, the transcript includes the benefits payment reports in which the Payment date or other reporting date is the day preceding the time the latest transcript was generated.

4.3.2 Transcript data

The transcript contains the totals of the benefits payment reports submitted by the payer. The totals are provided separately for income reported for resident and non-resident taxpayers.

- The totals concerning resident taxpayers include the benefits payment reports in which the income earner is a resident taxpayer, i.e. the data item "Non-resident taxpayer" of the data group "International situations" has not been specified in the data group "Income earner details".
- The totals concerning non-resident taxpayers include the benefits payment reports in which the income earner is a non-resident taxpayer, i.e. the data item "Non-resident taxpayer" of the data group "International situations" in the data group "Income earner details" is "true".

If a payer's suborganisation is specified as a query criterion in the record subscription, the summary data will only include the reports submitted by the specified suborganisation.

If the receipt time range is a query criterion for a record subscription, sum data will only include the reports that have been received within the specified time range.

The transcript includes the data specified below and is organised payment date specifically. Month-specific sums and total sums for the time range specified as the query criterion are calculated from the payment date specific summary data.

Resident taxpayers:

Summary data	Description
Number of benefits payment reports	The number of benefits payment reports concerning the payment date. Calculation rule: Number of benefits payment reports (BenefitReportCount)
Benefit payments total	Total benefit payments reported for the payment date. Calculation rule: Benefit payments total (BenefitIncomeTotal)
Deductions from net payments total	Total net benefit payment deductions reported for the payment date. Calculation rule: Deductions from net payments total (BenefitNetDeductionTotal)
Deductions from gross payments total	Total gross benefit payment deductions reported for the payment date. Calculation rule: Deductions from gross payments total (BenefitGrossDeductionTotal)
Withheld taxes	Withheld taxes reported for the payment date. Calculation rule: Withheld (BenefitWithholding)
Returned withheld taxes	Withheld taxes reported for the payment date that the payer has returned. Calculation rule: Returned withheld taxes (BenefitWithholdingReturn)
Tax at source	Tax at source reported for the payment date. Calculation rule: Tax at source (BenefitTaxAtSource)
Returned tax at source	Tax at source reported for the payment date that the payer has returned. Calculation rule: Returned tax at source (BenefitTaxAtSourceReturn)
Tax at source deductions	Tax at source deductions reported for the payment date. Calculation rule: Tax at source deductions (BenefitTaxAtSourceDeduction)
Payments subject to distraint	Payments subject to distraint reported for the payment date. Calculation rule: Payments subject to distraint (BenefitDistraint)
Unjust enrichment total	Total unjust enrichment reported for the payment date. Calculation rule: Unjust enrichment total (BenefitUnjustEnrichmentTotal)
Recovered payments total	Total recovered payments reported for the payment date. Calculation rule: Recovered payments total (BenefitRecoveryTotal)
Unprompted refunds total	Total unprompted refunds reported for the payment date. Calculation rule: Unprompted refunds total (BenefitUnpromptedRefundTotal)
Recourse payments total	Total recourse payments reported for the payment date. Calculation rule: Recourse payments total (BenefitRecourseTotal)
Payments reported as payment reallocation total	Total payments reported as payment reallocation for the payment date. Calculation rule: Payments reported as payment reallocation total (BenefitPaymentReallocationTotal)
Late payment increases total	Total late payment increases reported for the payment date. Calculation rule: Late payment increases total (BenefitDelayIncreaseTotal)
Unjust late payment increases total	Total unjust late payment increases for the payment date. Calculation rule: Unjust late payment increases total (BenefitUnjustDelayIncreaseTotal)



Summary data	Description
Payments not affecting taxation total	Total payments with no tax effect reported for the payment date. Calculation rule: Payments not affecting taxation total (NoTaxEffectTotal)
Withholding from the repayment total	Total withholding from repayments reported for the payment date. Calculation rule: Withholding from the repayment total (WithholdTotal)
Tax at source from the repayment total	Total tax at source from repayments reported for the payment date. Calculation rule: Tax at source from the repayment total (RecoveryBenefitTaxAtSourceTotal)

Non-resident taxpayers:

Summary data	Description
Number of benefits payment reports	The number of benefits payment reports concerning the payment date. Calculation rule: Number of benefits payment reports (BenefitReportCount)
Benefit payments total	Total benefit payments reported for the payment date. Calculation rule: Benefit payments total (BenefitIncomeTotal)
Deductions from net payments total	Total net benefit payment deductions reported for the payment date. Calculation rule: Deductions from net payments total (BenefitNetDeductionTotal)
Deductions from gross payments total	Total gross benefit payment deductions reported for the payment date. Calculation rule: Deductions from gross payments total (BenefitGrossDeductionTotal)
Withheld taxes	Withheld taxes reported for the payment date. Calculation rule: Withheld taxes (BenefitWithholding)
Returned withheld taxes	Withheld taxes reported for the payment date that the payer has returned. Calculation rule: Returned withheld taxes (BenefitWithholdingReturn)
Tax at source	Tax at source reported for the payment date. Calculation rule: Tax at source (BenefitTaxAtSource)
Returned tax at source	Tax at source reported for the payment date that the payer has returned. Calculation rule: Returned tax at source (BenefitTaxAtSourceReturn)
Tax at source deductions	Tax at source deductions reported for the payment date. Calculation rule: Tax at source deductions (BenefitTaxAtSourceDeduction)
Payments subject to distraint	Payments subject to distraint reported for the payment date. Calculation rule: Payments subject to distraint (BenefitDistraint)
Unjust enrichment total	Total unjust enrichment reported for the payment date. Calculation rule: Unjust enrichment total (BenefitUnjustEnrichmentTotal)
Recovered payments total	Total recovered payments reported for the payment date. Calculation rule: Recovered payments total (BenefitRecoveryTotal)
Unprompted refunds total	Total unprompted refunds reported for the payment date. Calculation rule: Unprompted refunds total (BenefitUnpromptedRefundTotal)
Recourse payments total	Total recourse payments reported for the payment date.

Summary data	Description
	Calculation rule: Recourse payments total (BenefitRecourseTotal)
Payments reported as payment reallocation total	Total payments reported as payment reallocation for the payment date. Calculation rule: Payments reported as payment reallocation total (BenefitPaymentReallocationTotal)
Late payment increases total	Total late payment increases reported for the payment date. Calculation rule: Late payment increases total (BenefitDelayIncreaseTotal)
Unjust late payment increases total	Total unjust late payment increases for the payment date. Calculation rule: Unjust late payment increases total (BenefitUnjustDelayIncreaseTotal)
Payments not affecting taxation total	Total payments with no tax effect reported for the payment date. Calculation rule: Payments not affecting taxation total (NoTaxEffectTotal)
Withholding from the repayment total	Total withholding from repayments reported for the payment date. Calculation rule: Withholding from the repayment total (WithholdTotal)
Tax at source from the repayment total	Total tax at source from repayments reported for the payment date. Calculation rule: Tax at source from the repayment total (RecoveryBenefitTaxAtSourceTotal)



4.4 618 and 619 Income type specific summary of payer's earnings payment reports (csv)

The transcript contains the income type-specific reconciliation data of the earnings payment reports submitted by the payer. The transcript is intended for payers for reconciliation and checking of the reported data.

The transcript is in CSV format. The transcripts can also be downloaded as ZIP packages. If the file size exceeds 100 Mt, a transcript can only be downloaded as a ZIP package. The Incomes Register generates the transcript on the basis of a record subscription submitted by the payer via the Incomes Register's e-service and forwards it to the e-service to be retrieved by the payer. The transcript language (Finnish, Swedish or English) can be selected in a subscription. The language can only be selected in a one-off subscription.

Transcript 618 is a one-off subscription and transcript 619 a recurrent subscription.

4.4.1 Transcript data

The transcript contains the totals of the earnings payment reports submitted by the payer. If a payer's suborganisation is specified as a query criterion in the record subscription, the summary data will only include the reports submitted by the specified suborganisation. If the receipt time range is a query criterion for a record subscription, sum data will only include the reports that have been received within the specified time range.

The summary data include the following:

- a. Reporter type is "Payer":
 - The submitter type specifier is not entered, included are
 - the earnings payment reports in which the payer entered as the record subscription query criterion is the payer of the reported income (the payer entered in the 'Payer details' data group) and which do not include any substitute payer details (no 'Substitute payer' data group)
 - the earnings payment reports in which the payer entered as the record subscription query criterion is the employer indicated in the 'Substitute payer' data group (the 'Employer identifier' entered in the 'Substitute payer' data group).
 - The submitter type specifier is 'Payments made by payer', included are
 - the earnings payment reports in which the payer entered as the record subscription query criterion is the payer of the report (the payer entered in the 'Payer details' data group) and which do not include any substitute payer details (no 'Substitute payer' data group).
 - The submitter type specifier is 'Payment made by substitute payer', included are the earnings payment reports in which the payer specified as the record subscription query criterion is the employer entered in the 'Substitute payer' data group (the 'Employer identifier' entered in the 'Substitute payer' data group).
- b. Reporter type is "Substitute payer":
 - Earnings payment reports in which the payer is the payer specified in the record subscription query criterion (the payer specified in the "Payer details" data group) and which include substitute payer details (values in the "Substitute payer" data group)

The transcript contains the details on income earners and income types listed below. If the submitter type is 'Payer' and no submitter type specifier is entered, the data will be grouped into two sections on the report ('Earnings payment reports: Payments made by payer' and 'Earnings payment reports: Payments made by substitute payer')

Data	Description
Type of report	Determined according to what is entered as the query criteria 'Submitter type' and 'Submitter type specifier'. Possible values: <ul style="list-style-type: none"> Earnings payment report: Payments made by payer Earnings payment report: Payments made by substitute payer Earnings payment report: Payments made as a substitute payer.
Income earner	Income earner details <ul style="list-style-type: none"> Last name and first name or company name. If no Finnish personal identity code has been specified for the income earner, the transcript includes the date of birth, if known.
Income earner identifier	Income earner's identifying data <ul style="list-style-type: none"> Identifier type and identifier. If the identifier is a Finnish personal identity code, the first 6 characters are shown, and the remaining 5 characters are replaced with asterisks (*). If the identifier is other than a Finnish personal identity code or Business ID, the transcript includes, in addition to the identifier, the identifier country code and the name of the country.
Payment date	The payment date specified on the income earner's earnings payment report.
Pay period	The pay period specified on the income earner's earnings payment report.
Income type code	Income type code.
Income type	Income type name (income type description)
Euro amount	The amount of income reported for the income earner.
Unjust enrichment	The payment reported for the income type is an unjust enrichment.
Recovery	The payment reported for the income type has been recovered from the income earner.
Withholding from the recovered amount	The amount of withholding from recovered amounts reported for the income type.
Tax at source from the recovered amount	The amount of tax at source from recovered amounts reported for the income type.
No obligation to provide insurance (employment pension, health, unemployment or accident and occupational disease insurance)	The type of exception to insurance concerning the income reported for the income type is 1.
No obligation to provide insurance (health insurance)	The type of exception to insurance concerning the income reported for the income type is 2.
No obligation to provide insurance (employment pension insurance)	The type of exception to insurance concerning the income reported for the income type is 3.

Data	Description
No obligation to provide insurance (accident and occupational disease insurance)	The type of exception to insurance concerning the income reported for the income type is 4.
No obligation to provide insurance (unemployment insurance)	The type of exception to insurance concerning the income reported for the income type is 5.
Not subject to Finnish social security (earnings-related pension, health, unemployment, or accident and occupational disease insurance)	The type of exception to insurance concerning the income reported for the income type is 6.
Not subject to Finnish social security (employment pension insurance)	The type of exception to insurance concerning the income reported for the income type is 7.
Not subject to Finnish social security (accident and occupational disease insurance)	The type of exception to insurance concerning the income reported for the income type is 8.
Not subject to Finnish social security (unemployment insurance)	The type of exception to insurance concerning the income reported for the income type is 9.
Not subject to Finnish social security (health insurance)	The type of exception to insurance concerning the income reported for the income type is 10.
Subject to social insurance contributions	The type of insurance information specified for the income type (code 1) indicates whether the income is subject to all social insurance contributions (yes/no).
Subject to accident insurance and occupational disease insurance contributions	The type of insurance information specified for the income type (code 6) indicates whether the income is subject to accident and occupational disease insurance contribution (yes/no).
Subject to unemployment insurance contribution	The type of insurance information specified for the income type (code 5) indicates whether the income is subject to unemployment insurance contribution (yes/no).
Subject to employment pension insurance contribution	The type of insurance information specified for the income type (code 2) indicates whether the income is subject to employment pension insurance contribution (yes/no).
Subject to health insurance contribution	The type of insurance information specified for the income type (code 3) indicates whether the income is subject to health insurance contribution (yes/no).
The payer's report reference	The payer's report reference on the income earner's earnings payment report.
Report version	The version number of the income earner's earnings payment report.
Reception timestamp	The reception time of the income earner's earnings payment report.
Channel	The delivery channel of the income earner's earnings payment report.

Data	Description
Suborganisation identifier according to Keva's submitter codes	Suborganisation identifier according to Keva's submitter codes.
Suborganisation identifier according to the payer's own codes	The suborganisation identifier according to the payer's own codes.
Suborganisation identifier according to the government agency identifier	The suborganisation identifier according to the government agency identifier.



4.5 620 and 621 Income type specific summary of payer's benefits payment reports (csv)

The transcript contains the income type-specific reconciliation data of the benefits payment reports submitted by the payer. The transcript is intended for payers for reconciliation and checking of the reported data.

The transcript is in CSV format. The transcripts can also be downloaded as ZIP packages. If the file size exceeds 100 Mt, a transcript can only be downloaded as a ZIP package. The Incomes Register generates the transcript on the basis of a record subscription submitted by the payer via the Incomes Register's e-service and forwards it to the e-service to be retrieved by the payer. The transcript language (Finnish, Swedish or English) can be selected in a subscription. The language can only be selected in a one-off subscription.

Transcript 620 is a one-off subscription and transcript 621 is a recurrent subscription.

4.5.1 Transcript data

The transcript contains the totals of the benefits payment reports submitted by the payer. If a payer's suborganisation is specified as a query criterion in the record subscription, the summary data will only include the reports submitted by the specified suborganisation. If the receipt time range is a query criterion for a record subscription, sum data will only include the reports that have been received within the specified time range.

The transcript contains the details on income earners and income types listed below.

Data	Description
Income earner	Income earner details. <ul style="list-style-type: none"> Last name and first name or company name. If no Finnish personal identity code has been specified for the income earner, the transcript includes the date of birth, if known.
Income earner identifier	Income earner's identifying data. <ul style="list-style-type: none"> Identifier type and identifier. If the identifier is a Finnish personal identity code, the first 6 characters are shown, and the remaining 5 characters are replaced with asterisks (*). If the identifier is other than a Finnish personal identity code, in addition to the identifier, the transcript includes the identifier country code and the name of the country.
Payment date or other reporting date	The payment date or other reporting date specified on the income earner's benefits payment report.
Earnings period	The earnings period specified for the income type.
Income type code	Income type code.
Income type	Income type name (income type description)
Income type changed, new income type code	Income type code.
Income type changed, income type	Income type name (income type description)
Euro amount	The amount of income reported for the income earner.
Earned income	The "Taxability of benefit" data specified for the income type is "Earned income".

Data	Description
Earned income, 20% increase	The “Taxability of benefit” data specified for the income type is “Earned income, 20% increase”.
Earned income, only health care contribution collected	The “Taxability of benefit” data specified for the income type is “Earned income, only health care contribution collected”.
Capital income	The “Taxability of benefit” data specified for the income type is “Capital income”.
Capital income, 20% increase	The “Taxability of benefit” data specified for the income type is “Capital income, 20% increase”.
Capital income, 50% increase	The Taxability of benefit data specified for the income type is Capital income, 50% increase.
Tax-exempt	The “Taxability of benefit” data specified for the income type is “Tax-exempt”.
Tax-exempt, data according to the act on inheritance and gift tax is given	The “Taxability of benefit” data specified for the income type is “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	The “Taxability of benefit” data specified for the income type is “Capital income, and data according to the act on inheritance and gift tax is given”.
One-off remuneration	The payment reported for the income type is a one-off remuneration.
Unjust enrichment	The payment reported for the income type is an unjust enrichment.
Recovery	The payment reported for the income type has been recovered from the income earner.
Withholding from the repayment	The amount of withholding from the repayment reported for the income type.
Tax at source from the repayment	The amount of tax at source from the repayment reported for the income type.
Original payment period	The original payment period specified for the income type, if the payment reported for the income type has been recovered or voluntarily refunded (unprompted refund).
Unprompted refund	The income earner has voluntarily refunded the payment reported for the income type.
Late payment increase	The payment reported for the income type is a late payment increase.
Recourse	The payment reported for the income type is a recourse.
Payment reallocation	The payment reported for the income type is a payment reallocation.
No effect on taxation	The payment reported for the income type has no effect on taxation.
Type of deduction	The type of the deduction reported for the income type.
Amount of deduction	The amount of the deduction reported for the income type.
The payer’s report reference	The payer’s report reference on the income earner’s benefits payment report.
Report version	The version number of the income earner’s benefits payment report.
Reception timestamp	The reception time of the income earner’s benefits payment report.
Channel	The delivery channel of the income earner’s benefits payment report.



Data	Description
Identifier type of benefit payer's suborganisation	Value according to the code "Identifier type of benefit payer's suborganisation".
Suborganisation identifier	Identifier of benefit payer's suborganisation.

4.6 630 and 631 Summary of payer's earnings payment data (csv)

The transcript contains the totals of the earnings payment reports and employer's separate reports submitted by the payer. The transcript is intended for payers for reconciliation and checking of the reported data.

The transcript is in CSV format. The transcripts can also be downloaded as ZIP packages. If the file size exceeds 100 Mt, a transcript can only be downloaded as a ZIP package. The Incomes Register generates the transcript on the basis of a record subscription submitted by the payer and forwards it to the Incomes Register's e-service to be retrieved by the payer. The transcript language (Finnish, Swedish or English) can be selected in a subscription.

4.6.1 Record subscription data

4.6.1.1 One-off subscription

The record type specific data specified in a record subscription comprise the following:

Primary subscription (MainSubscription) data:

Data	V/M	Values	Description
Distribution channel (DeliveryChannelCode)	M	4	E-service
Record subscription type (SubscriptionType)	M	1	One-off subscription

Secondary subscription (Subscription) data:

Data	V/M	Values	Description
Record type (QueryDataType)	M	630	Summary of payer's earnings payment data (one-off subscription, csv)

Query criteria (.../Subscription/SubscriptionParameters):

Data	V/M	Values	Description
.../TimespanParameter	M		Query criterion: Time range of reporting period. One reporting period time range with a maximum length of 24 months can be specified.
.../ParameterType		3	Time range of reporting period
.../IdCodeParameter	M		Query criterion: Payer. One payer can be specified.
.../ParameterType		6	Payer's ID

Data	V/M	Values	Description
.../ValueParameter	V		Query criterion: Identifier type of payer's suborganisation. The query criterion must be specified if the query criterion "Identifier of payer's suborganisation" has been specified. One value can be specified. The query criterion is used in earnings payment report queries.
.../ParameterType		14	Identifier type of payer's suborganisation.
.../Value			Code: PayerSubOrgType.
.../ValueParameter	V		Query criterion: Identifier of payer's suborganisation. The query criterion must be specified if the query criterion "Identifier type of payer's suborganisation" has been specified. One value can be specified. The query criterion is used in earnings payment report queries.
.../ParameterType		15	Identifier of payer's suborganisation.
.../Value			Value according to the code "Identifier type of payer's suborganisation".
.../ValueParameter	M		Reporter type. One value can be specified.
.../ParameterType		16	Reporter type.
.../Value			Code: ReporterType.
.../ValueParameter	V		Submitter type specifier. This query criterion can only be entered if the query criterion for 'Submitter type' is 'Payer'. One value can be specified.
.../ParameterType		27	Submitter type specifier.
.../Value			Codeset ReporterSubType (values 1 and 2).
.../TimespanParameter	V		Query criterion 'Receipt time range' One receipt time range with a maximum length of 24 months can be specified.
.../ParameterType		25	Receipt time range.
.../ValueParameter	V		Language of transcript One value can be specified.
.../ParameterType		26	Language of transcript
.../Value			Codeset Language

The following reports are included in the transcript:

- Earnings payment reports in which

- the Payment date or other reporting date is in the specified time range (between the first day of the time range's starting month and the last day of the time range's end month)
- If 'Receipt time range' has been specified as a query criterion in a subscription, the report has been received within the specified time range (between the start and end of the time range)
- Employer's separate reports in which
 - the Reporting period is in the specified time range
 - If 'Receipt time range' has been specified as a query criterion in a subscription, the report has been received within the specified time range (between the start and end of the time range)

4.6.1.2 Recurrent subscription

The record type specific data specified in a record subscription comprise the following:

Primary subscription (MainSubscription) data:

Data	V/M	Values	Description
Distribution channel (DeliveryChannelCode)	M	4	E-service
Record subscription type (SubscriptionType)	M	2	Recurrent subscription

Secondary subscription (Subscription) data, recurrent subscription:

Data	V/M	Values	Description
Record type (QueryDataType)	M	631	Summary of payer's earnings payment data (recurrent subscription, csv)

Query criteria (SubscriptionParameters):

Data	V/M	Values	Description
.../IdCodeParameter	M		Query criterion: Payer. One payer can be specified.
.../ParameterType		6	Payer's ID
.../ValueParameter	V		Query criterion: Identifier type of payer's suborganisation. The query criterion must be specified if the query criterion "Identifier of payer's suborganisation" has been specified. One value can be specified. The query criterion is used in earnings payment report queries.
.../ParameterType		14	Identifier type of payer's suborganisation.
.../Value			Code: PayerSubOrgType.
.../ValueParameter	V		Query criterion: Identifier of payer's suborganisation.

Data	V/M	Values	Description
			The query criterion must be specified if the query criterion "Identifier type of payer's suborganisation" has been specified. One value can be specified. The query criterion is used in earnings payment report queries.
.../ParameterType		15	Identifier of payer's suborganisation.
.../Value			Value according to the code "Identifier type of payer's suborganisation".
.../ValueParameter	M		Reporter type. One value can be specified.
.../ParameterType		16	Reporter type.
.../Value			Code: ReporterType.
.../ValueParameter	V		Submitter type specifier. This query criterion can only be entered if the query criterion for 'Submitter type' is 'Payer'. One value can be specified.
.../ParameterType		27	Submitter type specifier.
.../Value			Codeset ReporterSubType (values 1 and 2).

If a **monthly schedule** has been specified for the subscription, the following reports are included in the transcript:

- Earnings payment reports, employer's separate reports and benefits payment reports (new, replacement, cancellation) that have been received (the record reception time) by the Incomes Register during the month preceding the transcript generation time.

If a **weekly schedule** has been specified for the subscription, the following reports are included in the transcript:

- Earnings payment reports, employer's separate reports and benefits payment reports (new, replacement, cancellation) that have been received (the record reception time) by the Incomes Register during the week (between Monday and Sunday) preceding the time the latest transcript was generated.

If a **daily schedule** has been specified for the subscription, the following reports are included in the transcript:

- Earnings payment reports, employer's separate reports and benefits payment reports (new, replacement, cancellation) that have been received (the record reception time) by the Incomes Register during the day preceding the time the latest transcript was generated.

4.6.2 Transcript data

4.6.2.1 Earnings payment reports

The transcript contains the totals of the earnings payment reports submitted by the payer. If the payer's suborganisation is specified as a query criterion in the record subscription, the summary data will only include the reports submitted by the specified suborganisation.

The summary data will include earnings payment reports according to the "Reporter type" query criterion specified in the record subscription as follows:

- c. Reporter type is "Payer":
 - The submitter type specifier is not entered, included are
 - the earnings payment reports in which the payer entered as the record subscription query criterion is the payer of the reported income (the payer entered in the 'Payer details' data group) and which do not include any substitute payer details (no 'Substitute payer' data group)
 - the earnings payment reports in which the payer entered as the record subscription query criterion is the employer indicated in the 'Substitute payer' data group (the 'Employer identifier' entered in the 'Substitute payer' data group).
 - The submitter type specifier is 'Payments made by payer', included are
 - the earnings payment reports in which the payer entered as the record subscription query criterion is the payer of the report (the payer entered in the 'Payer details' data group) and which do not include any substitute payer details (no 'Substitute payer' data group).
 - The submitter type specifier is 'Payment made by substitute payer', included are
 - the earnings payment reports in which the payer specified as the record subscription query criterion is the employer entered in the 'Substitute payer' data group (the 'Employer identifier' entered in the 'Substitute payer' data group).
- d. Reporter type is "Substitute payer":
 - Earnings payment reports in which the payer is the payer specified in the record subscription query criterion (the payer specified in the "Payer details" data group) and which include substitute payer details (values in the "Substitute payer" data group).

The transcript includes the data specified below organised payment date specifically. Month-specific sums and total sums for the time range specified as the query criterion are calculated from the payment date specific summary data. If the submitter type is 'Payer' and no submitter type specifier is entered, the data will be grouped into two sections on the report ('Earnings payment reports: Payments made by payer' and 'Earnings payment reports: Payments made by substitute payer').

Summary data	Description
Type of report	Determined according to what is entered as the query criteria 'Submitter type' and 'Submitter type specifier'. Possible values: <ul style="list-style-type: none"> • Earnings payment report: Payments made by payer • Earnings payment report: Payments made by substitute payer. • Earnings payment report: Payments made as a substitute payer.
Number of earnings payment reports	The number of earnings payment reports concerning the payment date. Calculation rule: Number of earnings payment reports (WageReportCount)
Payments total	Income reported for the payment date. Calculation rule: Payments total (IncomeTotal)

Summary data	Description
Income subject to earnings-related pension insurance contributions	Total income subject to earnings-related pension insurance contributions reported for the payment date. Calculation rule: Income subject to earnings-related pension insurance contributions (SubToPensionInsContribution)
Income subject to accident and occupational disease insurance contributions	Total income subject to accident and occupational disease insurance contributions reported for the payment date. Calculation rule: Income subject to accident and occupational disease insurance contributions (SubToAccInsContribution)
Income subject to unemployment insurance contributions	Total income subject to unemployment insurance contributions reported for the payment date. Calculation rule: Income subject to unemployment insurance contributions (SubToUnemploymentInsContribution)
Income subject to health insurance contributions	Total income subject to health insurance contributions reported for the payment date. Calculation rule: Income subject to health insurance contributions (SubToHealthInsContribution)
Employee's earnings-related pension insurance contributions	Employee's earnings-related pension insurance contributions reported for the payment date. Calculation rule: Employee's earnings-related pension insurance contributions (EmployeePensionInsContribution)
Employee's unemployment insurance contributions	Employee's unemployment insurance contributions reported for the payment date. Calculation rule: Employee's unemployment insurance contributions (EmployeeUnemploymentInsContribution)
Employee's health insurance contributions	Employee's health insurance contributions reported for the payment date. Calculation rule: Employee's health insurance contributions (EmployeeHealthInsContribution)
Withheld taxes	Withheld taxes reported for the payment date. Calculation rule: Withheld taxes (Withholding)
Tax at source	Tax at source reported for the payment date. Calculation rule: Tax at source (TaxAtSource)
Unjust enrichment total	Total unjust enrichment reported for the payment date. Calculation rule: Unjust enrichment total (UnjustEnrichmentTotal)
Withheld taxes from recovered amounts	Withheld taxes from recovered amounts reported for the payment date. Calculation rule: Withheld taxes from recovered amounts (RecoveryWithholding)
Tax at source from recovered amounts	Tax at source from recovered amounts reported for the payment date. Calculation rule: Tax at source from recovered amounts (RecoveryTaxAtSource)
Recovered payments total	Total recovered payments reported for the payment date. Calculation rule: Recovered payments total (RecoveryTotal)
Recovered income subject to earnings-related pension insurance contributions	Total recovered income subject to earnings-related pension insurance contributions reported for the payment date.



Summary data	Description
	Calculation rule: Recovered income subject to earnings-related pension insurance contributions (RecoverySubToPensionInsContribution)
Recovered income subject to accident and occupational disease insurance contributions	Total recovered income subject to accident and occupational disease insurance contributions reported for the payment date. Calculation rule: Recovered income subject to accident and occupational disease insurance contributions (RecoverySubToAccInsContribution)
Recovered income subject to unemployment insurance contributions	Total recovered income subject to unemployment insurance contributions reported for the payment date. Calculation rule: Recovered income subject to unemployment insurance contributions (RecoverySubToUnemploymentInsContribution)
Recovered income subject to health insurance contributions	Total recovered income subject to health insurance contributions reported for the payment date. Calculation rule: Recovered income subject to health insurance contributions (RecoverySubToHealthInsContribution)
Income subject to earnings-related pension insurance contributions reported as an unjust enrichment	Total unjust enrichment subject to earnings-related pension insurance contributions reported for the payment date. Calculation rule: Income subject to earnings-related pension insurance contributions reported as an unjust enrichment (UnjustEnrichmentSubToPensionInsContribution)
Income subject to accident and occupational disease insurance contributions reported as an unjust enrichment	Total unjust enrichment subject to accident and occupational disease insurance contributions reported for the payment date. Calculation rule: Income subject to accident and occupational disease insurance contributions reported as an unjust enrichment (UnjustEnrichmentSubToAccInsContribution)
Income subject to unemployment insurance contributions reported as an unjust enrichment	Total unjust enrichment subject to unemployment insurance contributions reported for the payment date. Calculation rule: Income subject to unemployment insurance contributions reported as an unjust enrichment (UnjustEnrichmentSubToUnemploymentInsContribution)
Income subject to health insurance contributions reported as an unjust enrichment	Total unjust enrichment subject to health insurance contributions reported for the payment date. Calculation rule: Income subject to health insurance contributions reported as an unjust enrichment (UnjustEnrichmentSubToHealthInsContribution)

4.6.2.2 Employer's separate reports

The transcript contains the totals of the employer's separate reports submitted by the payer.

The transcript includes the data specified below organised reporting period specifically. The reporting period-specific summary data is further itemised for the time range specified as the query criterion.

Data	Description
Number of employer's separate reports	The number of employer's separate reports in the time range specified. Calculation rule: Number of employer's separate reports (PayerSummaryReportCount)
Employer's health insurance contributions	Total amount of health insurance contributions reported by the employer.

Data	Description
	Calculation rule: Employer's health insurance contributions (HealthInsContribution)
Deductions to be made from the employer's health insurance contribution	Total deductions to be made from the health insurance contributions reported by the employer. Calculation rule: Deductions to be made from the employer's health insurance contribution (HealthInsContributionDeductions)

4.7 632 Summary of payer's benefits payment reports (csv)

The transcript contains the totals of the benefits payment reports submitted by the payer. The transcript is intended for payers for reconciliation and checking of the reported data.

The transcript is in CSV format. The transcripts can also be downloaded as ZIP packages. If the file size exceeds 100 Mt, a transcript can only be downloaded as a ZIP package. The Incomes Register generates the transcript on the basis of a record subscription submitted by the payer and forwards it to the Incomes Register's e-service to be retrieved by the payer. The transcript language (Finnish, Swedish or English) can be selected in a subscription.

4.7.1 Record subscription data

Record type specific data specified in a record subscription comprise the following.

Primary subscription (MainSubscription) data:

Data	V/M	Values	Description
Distribution channel (DeliveryChannelCode)	M	4	E-service
Record subscription type (SubscriptionType)	M	1	One-off subscription

Secondary subscription (Subscription) data:

Data	V/M	Values	Description
Record type (QueryDataType)	M	632	Summary of payer's benefits payment reports (one-off subscription, csv)

Query criteria (.../Subscription/SubscriptionParameters):

Data	V/M	Values	Description
.../TimespanParameter	M		Query criterion: Time range of payment date. One payment date time range with a maximum length of 24 months can be specified.
.../ParameterType		4	Time range of payment date
.../IdCodeParameter	M		Query criterion: Payer. One payer can be specified.
.../ParameterType		6	Payer's ID

Data	V/M	Values	Description
.../ValueParameter	V		Query criterion: Identifier type of benefit payer's suborganisation. The query criterion must be specified if the query criterion "Identifier of benefit payer's suborganisation" has been specified. One value can be specified.
.../ParameterType		21	Identifier type of benefit payer's suborganisation
.../Value			Code: BenefitPayerSubOrgType.
.../ValueParameter	V		Query criterion: Identifier of benefit payer's suborganisation. The query criterion must be specified if the query criterion "Identifier type of benefit payer's suborganisation" has been specified. One value can be specified.
.../ParameterType		22	Identifier of benefit payer's suborganisation.
.../Value			Value according to the code "Identifier type of benefit payer's suborganisation".
.../TimespanParameter	V		Query criterion 'Receipt time range' One receipt time range with a maximum length of 24 months can be specified.
.../ParameterType		25	Receipt time range.
.../ValueParameter	V		Language of transcript One value can be specified.
.../ParameterType		26	Language of transcript
.../Value			Codeset Language

The transcript includes the benefits payment reports in which the Payment date or other reporting date is in the specified time range. If the receipt time range has been specified, the benefits payment reports that have been received within the specified time range will be taken into account.

4.7.2 Transcript data

The transcript contains the totals of the benefits payment reports submitted by the payer. The totals are provided separately for income reported for resident and non-resident taxpayers.

- The totals concerning resident taxpayers include the benefits payment reports in which the income earner is a resident taxpayer, i.e. the data item "Non-resident taxpayer" of the data group "International situations" has not been specified in the data group "Income earner details".
- The totals concerning non-resident taxpayers include the benefits payment reports in which the income earner is a non-resident taxpayer, i.e. the data item "Non-resident taxpayer" of the data group "International situations" in the data group "Income earner details" is "true".

If a payer's suborganisation is specified as a query criterion in the record subscription, the summary data will only include the reports submitted by the specified suborganisation.

If the receipt time range is a query criterion for a record subscription, sum data will only include the reports that have been received within the specified time range.

The transcript includes the data specified below and is organised payment date specifically. Month-specific sums and total sums for the time range specified as the query criterion are calculated from the payment date specific summary data.

Resident taxpayers:

Summary data	Description
Number of benefits payment reports	The number of benefits payment reports concerning the payment date. Calculation rule: Number of benefits payment reports (BenefitReportCount)
Benefit payments total	Total benefit payments reported for the payment date. Calculation rule: Benefit payments total (BenefitIncomeTotal)
Deductions from net payments total	Total net benefit payment deductions reported for the payment date. Calculation rule: Deductions from net payments total (BenefitNetDeductionTotal)
Deductions from gross payments total	Total gross benefit payment deductions reported for the payment date. Calculation rule: Deductions from gross payments total (BenefitGrossDeductionTotal)
Withheld taxes	Withheld taxes reported for the payment date. Calculation rule: Withheld (BenefitWithholding)
Returned withheld taxes	Withheld taxes reported for the payment date that the payer has returned. Calculation rule: Returned withheld taxes (BenefitWithholdingReturn)
Tax at source	Tax at source reported for the payment date. Calculation rule: Tax at source (BenefitTaxAtSource)
Returned tax at source	Tax at source reported for the payment date that the payer has returned. Calculation rule: Returned tax at source (BenefitTaxAtSourceReturn)
Tax at source deductions	Tax at source deductions reported for the payment date. Calculation rule: Tax at source deductions (BenefitTaxAtSourceDeduction)
Payments subject to distraint	Payments subject to distraint reported for the payment date. Calculation rule: Payments subject to distraint (BenefitDistraint)
Unjust enrichment total	Total unjust enrichment reported for the payment date. Calculation rule: Unjust enrichment total (BenefitUnjustEnrichmentTotal)
Recovered payments total	Total recovered payments reported for the payment date. Calculation rule: Recovered payments total (BenefitRecoveryTotal)
Unprompted refunds total	Total unprompted refunds reported for the payment date. Calculation rule: Unprompted refunds total (BenefitUnpromptedRefundTotal)
Recourse payments total	Total recourse payments reported for the payment date. Calculation rule: Recourse payments total (BenefitRecourseTotal)
Payments reported as payment reallocation total	Total payments reported as payment reallocation for the payment date.

Summary data	Description
	Calculation rule: Payments reported as payment reallocation total (BenefitPaymentReallocationTotal)
Late payment increases total	Total late payment increases reported for the payment date. Calculation rule: Late payment increases total (BenefitDelayIncreaseTotal)
Unjust late payment increases total	Total unjust late payment increases for the payment date. Calculation rule: Unjust late payment increases total (BenefitUnjustDelayIncreaseTotal)
Payments not affecting taxation total	Total payments with no tax effect reported for the payment date. Calculation rule: Payments not affecting taxation total (NoTaxEffectTotal)
Withholding from the repayment total	Total withholding from repayments reported for the payment date. Calculation rule: Withholding from the repayment total (WithholdTotal)
Tax at source from the repayment total	Total tax at source from repayments reported for the payment date. Calculation rule: Tax at source from the repayment total (RecoveryBenefitTaxAtSourceTotal)

Non-resident taxpayers:

Summary data	Description
Number of benefits payment reports	The number of benefits payment reports concerning the payment date. Calculation rule: Number of benefits payment reports (BenefitReportCount)
Benefit payments total	Total benefit payments reported for the payment date. Calculation rule: Benefit payments total (BenefitIncomeTotal)
Deductions from net payments total	Total net benefit payment deductions reported for the payment date. Calculation rule: Deductions from net payments total (BenefitNetDeductionTotal)
Deductions from gross payments total	Total gross benefit payment deductions reported for the payment date. Calculation rule: Deductions from gross payments total (BenefitGrossDeductionTotal)
Withheld taxes	Withheld taxes reported for the payment date. Calculation rule: Withheld taxes (BenefitWithholding)
Returned withheld taxes	Withheld taxes reported for the payment date that the payer has returned. Calculation rule: Returned withheld taxes (BenefitWithholdingReturn)
Tax at source	Tax at source reported for the payment date. Calculation rule: Tax at source (BenefitTaxAtSource)
Returned tax at source	Tax at source reported for the payment date that the payer has returned. Calculation rule: Returned tax at source (BenefitTaxAtSourceReturn)
Tax at source deductions	Tax at source deductions reported for the payment date. Calculation rule: Tax at source deductions (BenefitTaxAtSourceDeduction)
Payments subject to distraint	Payments subject to distraint reported for the payment date. Calculation rule: Payments subject to distraint (BenefitDistraint)
Unjust enrichment total	Total unjust enrichment reported for the payment date.



Summary data	Description
	Calculation rule: Unjust enrichment total (BenefitUnjustEnrichmentTotal)
Recovered payments total	Total recovered payments reported for the payment date. Calculation rule: Recovered payments total (BenefitRecoveryTotal)
Unprompted refunds total	Total unprompted refunds reported for the payment date. Calculation rule: Unprompted refunds total (BenefitUnpromptedRefundTotal)
Recourse payments total	Total recourse payments reported for the payment date. Calculation rule: Recourse payments total (BenefitRecourseTotal)
Payments reported as payment reallocation total	Total payments reported as payment reallocation for the payment date. Calculation rule: Payments reported as payment reallocation total (BenefitPaymentReallocationTotal)
Late payment increases total	Total late payment increases reported for the payment date. Calculation rule: Late payment increases total (BenefitDelayIncreaseTotal)
Unjust late payment increases total	Total unjust late payment increases for the payment date. Calculation rule: Unjust late payment increases total (BenefitUnjustDelayIncreaseTotal)
Payments not affecting taxation total	Total payments with no tax effect reported for the payment date. Calculation rule: Payments not affecting taxation total (NoTaxEffectTotal)
Withholding from the repayment total	Total withholding from repayments reported for the payment date. Calculation rule: Withholding from the repayment total (WithholdTotal)
Tax at source from the repayment total	Total tax at source from repayments reported for the payment date. Calculation rule: Tax at source from the repayment total (RecoveryBenefitTaxAtSourceTotal)

4.8 634 and 635 Summary of payer's absence data (pdf)

Absence data from the earnings payment reports submitted by the payer is exported to the transcripts. The transcript is intended for payers for reconciling and checking absence data.

The transcript is in PDF format. The Incomes Register generates the transcript on the basis of a record subscription submitted by the payer and forwards it to the Incomes Register's e-service to be retrieved by the payer. The language of the transcript can be selected when subscribing (Finnish, English or Swedish). The language entered in the Population Information System or the Business Information System BIS is used as the default language setting. The language can only be selected in a one-off subscription.

Transcript 634 is a one-off subscription and transcript 635 is a recurrent subscription.

4.8.1 Transcript data

Absence data from the earnings payment reports submitted by the payer is exported to the transcripts. Data from the reported time periods for reporting absences is exported to the transcript whether any absences were reported or not. In addition, the transcript includes the data of individual absence periods. The query criteria available for the record subscription are the time range of the payment date and the time range of absences.

- If the query criterion is the time range of the payment date, reports are included on the transcript if their payment date or other reporting date falls within the time range entered and they include absence data related to any period.

- If the query criterion is the time range of absences, reports are included on the transcript if at least one of the days of a report's time period for reporting absences or a report's absence period falls within the time range entered.

The following income earner details and their absence data are exported to the transcript:

Summary data	Description
Income earner	Income earner details. <ul style="list-style-type: none"> • Last name and first name, or company name. • If no Finnish personal identity code has been specified for the income earner, the transcript includes the date of birth, if known.
Income earner's identifier	Income earner's identifying data. <ul style="list-style-type: none"> • Identifier type and identifier. • If the identifier is a Finnish personal identity code, the first 6 characters are shown, and the remaining 5 characters are replaced with asterisks (*). • If the identifier is other than a Finnish personal identity code or business ID, the identifier country code and the name of the country.
Payment date	The payment date specified on the income earner's earnings payment report.
Start date of the time period for reporting absences	The start date of the time period for reporting absences reported on the income earner's earnings payment report.
End date of the time period for reporting absences	The end date of the time period for reporting absences reported on the income earner's earnings payment report.
Start date of the absence period	The start date of the reported paid or unpaid absence period.
End date of the absence period	The end date of the reported paid or unpaid absence period.
Cause of absence	Description of the cause of the paid or unpaid absence.
Paid absence	Whether the absence is paid or not (yes/no).
Wages paid during the absence	Wages paid during the paid absence.
Estimated end date of the absence	The 'Absence continues, until when' date reported for a paid absence.
Kela's reimbursement application data	Kela's reimbursement application data reported for a paid absence (daily allowance application or family leave compensation).
Payment reference or identifier in a compensation application	The payment reference or identifier included on a Kela compensation application.
Payer's report reference	The payer's report reference on the income earner's earnings payment report.
Report version	The version number of the income earner's earnings payment report.
Timestamp	The recording time of the income earner's earnings payment report.

4.9 636 and 637 Summary of payer's absence data (csv)

Absence data from the earnings payment reports submitted by the payer is exported to the transcripts. The transcript is intended for payers for reconciling and checking absence data.

The transcript is in CSV format. The transcripts can also be downloaded as ZIP packages. If the file size exceeds 100 Mt, a transcript can only be downloaded as a ZIP package. The Incomes Register generates the transcript on the basis of a record subscription submitted by the payer and forwards it to the Incomes

Register's e-service to be retrieved by the payer. The language of the transcript can be selected when subscribing (Finnish, English or Swedish). The language entered in the Population Information System or the Business Information System BIS is used as the default language setting. The language can only be selected in a one-off subscription.

Transcript 634 is a one-off subscription and transcript 635 is a recurrent subscription.

4.9.1 Transcript data

Absence data from the earnings payment reports submitted by the payer is exported to the transcripts. Data from the reported time periods for reporting absences is exported to the transcript whether any absences were reported or not. In addition, the transcript includes the data of individual absence periods. The query criteria available for the record subscription are the time range of the payment date and the time range of absences.

- If the query criterion is the time range of the payment date, reports are included on the transcript if their payment date or other reporting date falls within the time range entered and they include absence data related to any period.
- If the query criterion is the time range of absences, reports are included on the transcript if at least one of the days of a report's time period for reporting absences or a report's absence period falls within the time range entered.

The following income earner details and their absence data are exported to the transcript:

Summary data	Description
Income earner	Income earner details. <ul style="list-style-type: none"> • Last name and first name, or company name. • If no Finnish personal identity code has been specified for the income earner, the transcript includes the date of birth, if known.
Income earner's identifier	Income earner's identifying data. <ul style="list-style-type: none"> • Identifier type and identifier. • If the identifier is a Finnish personal identity code, the first 6 characters are shown, and the remaining 5 characters are replaced with asterisks (*). • If the identifier is other than a Finnish personal identity code or business ID, the identifier country code and the name of the country.
Payment date	The payment date specified on the income earner's earnings payment report.
Start date of the time period for reporting absences	The start date of the time period for reporting absences reported on the income earner's earnings payment report.
End date of the time period for reporting absences	The end date of the time period for reporting absences reported on the income earner's earnings payment report.
Start date of the absence period	The start date of the reported paid or unpaid absence period.
End date of the absence period	The end date of the reported paid or unpaid absence period.
Cause of absence	Description of the cause of the paid or unpaid absence.
Paid absence	Whether the absence is paid or not (yes/no).
Wages paid during the absence	Wages paid during the paid absence.
Estimated end date of the absence	The 'Absence continues, until when' date reported for a paid absence.



Kela's reimbursement application data	Kela's reimbursement application data reported for a paid absence (daily allowance application or family leave compensation).
Payment reference or identifier in a compensation application	The payment reference or identifier included on a Kela compensation application.
Payer's report reference	The payer's report reference on the income earner's earnings payment report.
Report version	The version number of the income earner's earnings payment report.
Timestamp	The recording time of the income earner's earnings payment report.

5 DATA USER'S TRANSCRIPTS

5.1 700 and 701 Summary of data user's record queries (pdf)

The transcript contains summary data of the data user's record queries and the included reports. The transcript is intended for the data user for monitoring record subscriptions and queries based on these.

The transcript is in PDF format. The Incomes Register generates the transcript on the basis of a record subscription submitted by the data user and forwards it to the Incomes Register's e-service to be retrieved by the data user.

5.1.1 Record subscription data

5.1.1.1 One-off subscription

The record type specific data specified in a record subscription comprise the following:

Primary subscription (MainSubscription) data:

Data	V/M	Values	Description
Distribution channel (DeliveryChannelCode)	M	4	E-service
Record subscription type (SubscriptionType)	M	1	One-off subscription

Secondary subscription (Subscription) data:

Data	V/M	Values	Description
Record type (QueryDataType)	M	700	Summary of data user's record queries (one-off subscription, pdf)

Query criteria (.../Subscription/SubscriptionParameters):

Data	V/M	Values	Description
.../TimespanParameter	M		Query criterion: Time range of reporting period. One reporting period time range with a maximum length of 12 months can be specified.
.../ParameterType		3	Time range of reporting period.
.../IdCodeParameter	M		Query criterion: Party

Data	V/M	Values	Description
			One party can be specified.
.../ParameterType		11	Party's identifier.

The following records are included in the transcript:

- Any records subscribed by the party specified as a query criterion whose "Record type" code falls between 300 and 499 (excluding record types 312 and 313) and that have been queried from the Incomes Register during the specified time range (the record query date and time falls between the first day of the start month and the last day of the end month).

5.1.1.2 Recurrent subscription

The record type specific data specified in a record subscription comprise the following:

Primary subscription (MainSubscription) data:

Data	V/M	Values	Description
Distribution channel (DeliveryChannelCode)	M	4	E-service
Record subscription type (SubscriptionType)	M	2	Recurrent subscription

Secondary subscription (Subscription) data, recurrent subscription:

Data	V/M	Values	Description
Record type (QueryDataType)	M	701	Summary of data user's record queries (recurrent subscription, pdf)

Query criteria (SubscriptionParameters):

Data	V/M	Values	Description
.../IdCodeParameter	M		Query criterion: Party One party can be specified.
.../ParameterType		11	Party's identifier.

If a **monthly schedule** has been specified for the subscription, the following reports are included in the transcript:

- Any records subscribed by the party specified as a query criterion whose "Record type" code falls between 300 and 499 (excluding record types 312 and 313) and that have been queried from the Incomes Register during the month preceding the transcript generation time.

If a **weekly schedule** has been specified for the subscription, the following reports are included in the transcript:

- Any records subscribed by the party specified as a query criterion whose "Record type" code falls between 300 and 499 (excluding record types 312 and 313) and that have been queried from the Incomes Register during the week (between Monday and Sunday) preceding the time the latest transcript was generated.

If a **daily schedule** has been specified for the subscription, the following reports are included in the transcript:

- Any records subscribed by the party specified as a query criterion whose “Record type” code falls between 300 and 499 (excluding record types 312 and 313) and that have been queried from the Incomes Register during the day preceding the transcript generation time.

5.1.2 Transcript data

The transcript contains the number of records queried from the Incomes Register during the period under review, as well as the number of reports in the queried records by record type:

Data	Description
Record type	Record type. The transcript includes all records whose “Record type” code falls between 300 and 499, excluding record types 312 and 313.
Number of records	The number of records of the record type specified that have been queried from the Incomes Register during the period under review.
Number of reports	The total number of reports among the records of the record type specified that have been queried from the Incomes Register during the period under review. This data item is not calculated for record type 310 and 320.



5.2 702 Access log data for the data user (pdf)

The transcript contains data of the Incomes Register's e-service actions performed by users in the data user's organisation. The transcript is intended for data users for monitoring the use of the e-service. Transcript data can be subscribed from 1 January 2019.

The transcript is in PDF format. The Incomes Register generates the transcript on the basis of a record subscription submitted by the data user and forwards it to the Incomes Register's e-service to be retrieved by the data user.

5.2.1 Record subscription data

5.2.1.1 One-off subscription

The record type specific data specified in a record subscription comprise the following:

Primary subscription (MainSubscription) data:

Data	V/M	Values	Description
Distribution channel (DeliveryChannelCode)	M	4	E-service
Record subscription type (SubscriptionType)	M	1	One-off subscription

Secondary subscription (Subscription) data:

Data	V/M	Values	Description
Record type (QueryDataType)	M	702	Access log data for the data user (pdf)

Query criteria (.../Subscription/SubscriptionParameters):

Data	V/M	Values	Description
.../TimespanParameter	M		Query criterion: Time range of reporting period. One reporting period time range with a maximum length of 3 months can be specified.
.../ParameterType		3	Time range of reporting period
.../IdCodeParameter	M		Query criterion: Party. One party can be specified.
.../ParameterType		11	Party's identifier.
.../ValueParameter	V		Query criterion: User ID. One value can be specified.
.../ParameterType		19	User ID.
.../ValueParameter	V		Query criterion: Displaying user IDs. The query criterion is given value "true" if the user identifiers are to be displayed in the report. If the query criterion is not given at all, the User IDs are not displayed in the report. One value can be specified.
.../ParameterType		28	Displaying user IDs

Data	V/M	Values	Description
.../Value			Codeset Displaying user IDs (ShowUserIDs)
.../IdCodeParameter	V		Query criterion: Action target (customer) One identifier can be specified.
.../ParameterType		29	Action target (customer)

The transcript includes the following actions performed in the Incomes Register's e-service:

- Any actions by users in the data user's organisation that have been performed within the time range specified as a query criterion (the action must have been performed between the first day of the start month and the last day of the end month of the time range specified). If a user ID has is specified as a transcript query criterion, the transcript will only include the actions performed by the user specified. If the query parameter is 'Action target (customer)', i.e. the customer identifier type and identifier as well as the country code if required, the transcript will show information about actions targeted at the specific customer's details. The country code must be given if the identifier type is other than a Business ID or Finnish personal identity code.

Select the query parameter "Displaying user IDs" if you want the user IDs (personal identity codes) of the data user organization to be shown in the report. If you do not select this query parameter, the user IDs of the data user organization will not be shown in the report.

5.2.2 Transcript data

The transcript lists the following data for each action:

Data	Description
Log event creation time	The date and time when the user performed the action in the e-service.
User	The user identifier of the user who took the action.
User's name	Name of the user who took the action (Forename Surname).
Data user's role	Name of the data user's role that took the action.
Action	The e-service action performed by the user based upon which the log event was created (a value in accordance with the LogActivityType codes).
E-service view	The e-service view in which the actions based on which the log event was created were taken.
Action targets	An action may have more than one target. The transcript lists them all.
Customer	If the action target is a customer, the following details are listed: <ul style="list-style-type: none"> Action target: Customer Customer identifier. If the identifier is other than a Finnish personal identity code or business ID, the transcript also specifies the customer identifier type, the identifier country code, and the name of the country.
Incomes payment report	If the action target is an incomes payment report, the following details are listed: <ul style="list-style-type: none"> Action target: Incomes payment report Type of the incomes payment report (according to the ReportType codes). Payer's report reference



Data	Description
	<ul style="list-style-type: none">• Incomes Register report reference• Report version number
Primary subscription	If the action target is a primary subscription, the following details are listed: <ul style="list-style-type: none">• Action target: Primary subscription• Subscriber's primary subscription reference• Incomes Register primary subscription reference
Record submitted to the Incomes Register	If the action target is a record submitted to the Incomes Register, the following details are listed: <ul style="list-style-type: none">• Action target: Record submitted to the Incomes Register• The record type (according to the DeliveryDataType codes).• Record owner's record reference• Incomes Register record reference
Other target	If additional details have been recorded for the action (e.g. search criteria in connection with the data search), these are included in the report: <ul style="list-style-type: none">• Target name (e.g. a search criterion)• Target value (e.g. a search criterion value)



5.3 710 Access log data for the data user (csv)

The transcript contains data of the Incomes Register's e-service actions performed by users in the data user's organisation. The transcript is intended for data users for monitoring the use of the e-service. Transcript data can be subscribed from 1 January 2019.

The transcript is in CSV format. The Incomes Register generates the transcript on the basis of a record subscription submitted by the data user and forwards it to the Incomes Register's e-service to be retrieved by the data user.

5.3.1 Record subscription data

5.3.1.1 One-off subscription

The record type specific data specified in a record subscription comprise the following:

Primary subscription (MainSubscription) data:

Data	V/M	Values	Description
Distribution channel (DeliveryChannelCode)	M	4	E-service
Record subscription type (SubscriptionType)	M	1	One-off subscription

Secondary subscription (Subscription) data:

Data	V/M	Values	Description
Record type (QueryDataType)	M	710	Access log data for the data user (csv)

Query criteria (.../Subscription/SubscriptionParameters):

Data	V/M	Values	Description
.../TimespanParameter	M		Query criterion: Time range of reporting period. One reporting period time range with a maximum length of 3 months can be specified.
.../ParameterType		3	Time range of reporting period
.../IdCodeParameter	M		Query criterion: Party. One party can be specified.
.../ParameterType		11	Party's identifier.
.../ValueParameter	V		Query criterion: User ID. One value can be specified.
.../ParameterType		19	User ID.
.../ValueParameter	V		Query criterion: Displaying user IDs. The query criterion is given value "true" if the user identifiers are to be displayed in the report. If the query criterion is not given at all, the User IDs are not displayed in the report.



Data	V/M	Values	Description
			One value can be specified.
.../ParameterType		28	Displaying user IDs
.../Value			Codeset Displaying user IDs
.../IdCodeParameter	V		Query criterion: Action target (customer) One identifier can be specified.
.../ParameterType		29	Action target (customer)

The transcript includes the following actions performed in the Incomes Register's e-service:

- Any actions by users in the data user's organisation that have been performed within the time range specified as a query criterion (the action must have been performed between the first day of the start month and the last day of the end month of the time range specified). If a user ID has is specified as a transcript query criterion, the transcript will only include the actions performed by the user specified. If the query parameter is 'Action target (customer)', i.e. the customer identifier type and identifier as well as the country code if required, the transcript will show information about actions targeted at the specific customer's details. The country code must be given if the identifier type is other than a Business ID or Finnish personal identity code.

Select the query parameter "Displaying user IDs" if you want the user IDs (personal identity codes) of the data user organization to be shown in the report. If you do not select this query parameter, the user IDs of the data user organization will not be shown in the report.

5.3.2 Transcript data

The transcript lists the following data for each action:

Data	Description
Log event creation time	The date and time when the user performed the action in the e-service.
User's name	Name of the user who took the action (Forename Surname).
Data user's role	Name of the data user's role that took the action.
User	The user identifier of the user who took the action.
Action	The e-service action performed by the user based upon which the log event was created (a value in accordance with the LogActivityType codes).
E-service view	The e-service view in which the actions based on which the log event was created were taken.
Action targets	An action may have more than one target. The transcript lists them all.
Incomes payment report	If the action target is an incomes payment report, the following details are listed: <ul style="list-style-type: none"> Action target: Incomes payment report Type of the incomes payment report (according to the ReportType codes). Payer's report reference Incomes Register report reference Report version number
Primary subscription	If the action target is a primary subscription, the following details are listed:



Data	Description
	<ul style="list-style-type: none"> Action target: Primary subscription Subscriber's primary subscription reference Incomes Register primary subscription reference
Record submitted to the Incomes Register	<p>If the action target is a record submitted to the Incomes Register, the following details are listed:</p> <ul style="list-style-type: none"> Action target: Record submitted to the Incomes Register The record type (according to the DeliveryDataType codes). Record owner's record reference Incomes Register record reference
Other target	<p>If additional details have been recorded for the action (e.g. search criteria in connection with the data search), these are included in the report:</p> <ul style="list-style-type: none"> Target name (e.g. a search criterion) Target value (e.g. a search criterion value)
Action target (customer identifier type)	Customer identifier type.
Action target (customer identifier)	Customer identifier.
Identifier Country code and the name of the country.	If the identifier is other than a Finnish personal identity code or business ID, the transcript also specifies the identifier country code and the name of the country.

