



INCOMES REGISTER

Incomes Register information session for software developers

31 May 2023

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Incomes Register developed together

- Smaller development suggestions from stakeholders and the Incomes Register that can be implemented under current legislation are processed in the change request process of small-scale development, which proceeds in accordance with the annual calendar
- Larger development projects are prepared by the Ministry of Finance and included in the Incomes Register development plan
- In the annual changes for 2024, focus has been in content-related changes affecting data quality and correctness, and changes that will improve the usability of the e-services

Progress of the change request process

- Technical documentation on the annual changes was published in May
- The annual changes are released to testing in stages between May and August
- Annual changes are usually released to production 45 days before the year ends
- Updates to detailed guidance are published closer to the end of the year, after statements are requested and received in June and September

An aerial photograph of a large, circular island covered in dense green forest, situated in a dark blue body of water. A long, narrow wooden bridge extends from the right side of the frame towards the island. The surrounding water is dark and reflects the sky. The island's forest is a mix of various shades of green, suggesting different tree species or stages of growth. The bridge is a light brown color, contrasting with the dark water and green forest.

Changes to report data content in 2024

Changes to report data content

- The new data content and processing rules will be applied to reports with a payment date or other reporting date of 1 January 2024 or later
 - If the payment date is earlier than 1 January 2024, the data content of the relevant year is used instead
- The changes primarily apply to the Incomes Register data content of the earnings payment report and the benefits payment report

Data content changes to earnings payment reports 1/8

Codesets – wages

- The following new code is added to the codeset **Type of additional income earner data** (IncomeEarnerType): **17 - A self-employed “light” entrepreneur, a client of an invoicing service, no Business ID**
 - The data is reported when the individual works in their own name and invoices the work carried out for clients through an invoicing service company. The individual performing the work acts like an entrepreneur without, however, establishing their own company.
 - The data is reported by the invoicing service company which the individual uses. If the individual who uses an invoicing service has a business ID, the type of additional income earner information is not reported.
 - When the invoicing service company pays income to the individual performing the work, it is wages from the perspective of taxation if so has been agreed. Instead, it is not usually an employment relationship from the perspective of earnings-related pension insurance, unemployment insurance or accident and occupational disease insurance. In most situations, insurance providers consider individuals who invoice through an invoicing service company to be entrepreneurs, and work must be insured in accordance with the self-employed persons’ pensions act (Yrittäjän eläkelaki 1272/2006).

Data content changes to earnings payment reports 2/8

Codesets – wages

- **New income type: Copyright royalties, earned income (366)**
 - Compensation paid for the transfer of a copyright to a written or artistic work or for the right to use the object of a copyright. Compensation can also be paid for the transfer of a right related to a copyright or for the use of an object protected by related rights. A copyright can be transferred in full or in part based on an agreement.
 - This income type is used to report the copyright royalties that constitute earned income. Copyright royalties that constitute capital income are reported using the income type Compensation for use, capital income (314). If copyright royalties are paid to an income earner who is a nonresident taxpayer, they must be reported using the income type Royalty paid to a non-resident taxpayer (362).
 - Copyright royalties can be paid to recipients regardless of whether they are registered in the prepayment register. Copyright royalties constitute taxable income, and tax is withheld from them if the recipient is not registered in the prepayment register. Copyright royalties must always be reported to the Incomes Register if tax has been withheld from them. If copyright royalties are paid to a natural person, they must also be reported, even if no tax has been withheld.
 - Social insurance contributions are not usually paid on copyright royalties. However, if such compensation is based on a copyright established in an employment relationship and the compensation is subject to a social insurance contribution, the payer must indicate this by providing insurance information in conjunction with the income type.

Data content changes to earnings payment reports 3/8

Codesets – wages

- **New income type: Stock grant paid in money (367)**
 - The income type is used to report the part of stock grants that is paid in money. The part received in shares must be reported using the income type Stock options and grants (320).
 - Tax is withheld from the stock grant paid in money, but no social insurance contributions are paid, if the employee has the possibility, based on an incentive system, to receive the employer company's listed shares (or those of another company in the same group, or a company in some other equivalent financial consortium) and the value of the benefit depends on the development of the value of the shares in question over a period of more than one year in length after the remuneration has been promised. Otherwise, the stock grant is income subject to social insurance contributions.
 - By default, this income type is subject to the pension insurance contribution but not to other social insurance contributions.
 - If a payment reported using this income type differs from the default, the payer must report it by specifying insurance information in conjunction with the income type.

Data content changes to earnings payment reports

4/8

Codesets – wages

- **New income type: Employee stock option paid in money (368)**
 - The income type is used to report the part of an employee stock option that is paid in money. The part given in other than money must be reported using the income type Employee stock option (343). If required, the income type Employee stock option with a subscription price lower than the market price at the time of issue (361) can also be used.
 - Tax is withheld from an employee stock option paid in money. The employee stock option is subject to income taxation when the option is exercised. No social insurance contributions are collected from an employee stock option when it is exercised. Even if the subscription price was significantly lower than the fair value, but the employee stock option is only exercised more than one year after its issuance, the payment is not deemed to be earnings from work on which social insurance contributions are based. A stock option exercised after more than one year is reported using income type Employee stock option.

Data content changes to earnings payment reports

5/8

Codesets – wages

- **New income type: Earnings from work paid by a JuEL employer to a workerclient of an invoicing service (369)**
 - Earnings from such work which a payer within the scope of the public sector pensions act (julkisten alojen eläkelaki (JuEL) 81/2016) has commissioned from the individual and which the individual performing the work invoices from the JuEL payer through an invoicing service company. This income type is only used when the individual performing the work has no YEL or MYEL insurance, and they are insured in accordance with JuEL.
 - This income type is an “info income type”. In these situations, the income is reported to the Incomes Register twice. The invoicing service company reports the income paid using an income type for wages or non-wage compensation for work. Taxes and certain benefits are determined based on this data. The JuEL payer that commissioned the work also reports the income separately using this info income type so that pensions are determined correctly.
 - The info income type is only used to report earnings from work within the scope of JuEL, not reimbursements of expenses paid by the same payer, for example.
 - The income type is subject to pension insurance contributions.

Data content changes to earnings payment reports

6/8

Codesets – wages

- **Changed income type: Compensation for use, earned income (313)**
 - Compensation paid for the transfer or right to use an industrial property right, or information on industrial, commercial or scientific experience.
 - Compensation for use can be paid to recipients regardless of whether or not they are registered in the prepayment register. Compensation for use is taxable income, and tax is withheld from it if the recipient is not registered in the prepayment register.
 - All compensation for use from which tax has been withheld must be reported using this income type. Compensation for use paid to natural persons must be reported, even if tax has not been withheld from it. Compensation for use paid to natural persons registered in the prepayment register must also be reported. If compensation is paid for an employee invention, it must be reported using the income type Compensation for employee invention (326).
 - This income type is also used to report compensation for use paid to a consortium, organisation or joint venture.
 - No social insurance contributions are paid on compensation for use.
 - **From 1 January 2024, the copyright royalties that were previously reported with this income type are reported with the income type Copyright royalties, earned income (366)**

Data content changes to earnings payment reports

7/8

Codesets – wages

- **Changed income type: Stock options and grants (320)**
 - The income type is used to only report such stock options and grants that are given in shares, i.e. other than money. **If part of stock options and grants is given in money, the part must be reported using the income type Stock grant paid in money (367).**
 - Tax is withheld from the remuneration, but no social insurance contributions are paid, if the employee has the possibility, based on an incentive system, to receive the employer company's listed shares (or those of another company in the same group, or a company in some other equivalent financial consortium) and the value of the benefit depends on the development of the value of the shares in question over a period of more than one year in length after the remuneration has been promised. Otherwise, the remuneration is income subject to social insurance contributions.
 - By default, this income type is subject to the pension insurance contribution but not to other social insurance contributions.
 - If a payment reported using this income type differs from the default, the payer must report it by specifying insurance information in conjunction with the income type.

Data content changes to earnings payment reports

8/8

Codesets – wages

- **Changed income type: Employee stock option (343)**
 - The income type is used to only report such an employee stock option that is given in shares, i.e. other than money. **If part of the option is given in money, the part must be reported using the income type Employee stock option paid in money (368).** If the option is undervalued and it is exercised before a year has elapsed from its issuance, the amount of the benefit received from it must also be reported using the income type Employee stock option with a subscription price lower than the market price at the time of issue (361).
 - Tax is withheld from the benefit received from the employee stock option. The employee stock option is subject to income taxation when the option is exercised. No social insurance contributions are collected from an employee stock option when it is exercised. Even if the subscription price was significantly lower than the fair value, but the employee stock option is only exercised more than one year after its issuance, the payment is not deemed to be earnings from work on which social insurance contributions are based. A stock option exercised after more than one year is reported using income type Employee stock option.

Changes to processing rules of earnings payment reports 1/3

- A processing rule has been added for the data group '**Occupation (Professions)**'
 - According to the processing rule (new item d), the 'Occupational class or title' data group does not need to be entered if the report only includes income types for which 'Recovery' is 'true'.
- A processing rule has been added for the data group '**Earnings-related pension insurance (PensionInsurance)**'
 - According to the processing rule (new item d), the 'Earnings-related pension insurance' data group does not need to be entered if the report only includes income types for which 'Recovery' is 'true'.

Changes to processing rules of earnings payment reports 2/3

- A new processing rule has been added for the data item '**Income type code** (TransactionCode)' in the data group '**General income type details** (TransactionBasic)'
 - If the 'Income type code' is 369, the earnings-related pension provider code (PensionProvIdCode) must be 20, 24, 25, 27, 29 or 30
- A processing rule has been added for the data item '**Type of additional income earner data** (IncomeEarnerType)' in the data group '**Other details** (IncomeEarnerOther)'
 - If 'Statistics Finland's classification of occupations (TK10)' is entered as the 'Type of occupational title or classification', and '34210' (Athletes) is entered as the value for 'Occupational title or classification identifier', 'Athlete' must be entered as the 'Type of additional income earner data'.

Changes to processing rules of earnings payment reports 3/3

- The processing rule for the data item '**Income type code** (TransactionCode)' in the '**General income type details** (TransactionBasic)' data group related to reporting income type 419 has been updated
 - The processing rule now includes the new income types 366, 367 and 368
- The processing rule for the data item '**Amount** (Amount)' in the '**General income type details** (TransactionBasic)' data group related to reporting income type 419 has been updated
 - The processing rule now includes the new income types 366, 367 and 368

Changes to the data content of the benefits payment report

- In the data group '**Additional repayment details** (RecoveryData)', the name of the data item '**Original earnings period** (OrigEarningPeriod)' has been changed to '**Original payment period**'
 - The changed name describes the content of the data item more accurately. The data reported with the data item relates to the period during which the benefit was paid, not the period during which the benefit was earned.
 - The change has no effect on the structure of the schema.

Data distribution content changes

- This change relates to distributing earnings payment reports, employer's separate reports and benefits payment reports to data users
- The data item '**Details may include access-restricted data** (SensitiveInfoIncluded)' has been removed from data groups with distributable address details
- The following new processing rule is added for data groups including addresses: 'Address information under an access restriction to personal data will not be shared.'

An aerial photograph of a large, circular island covered in dense green forest, situated in a dark blue lake. A long, narrow wooden bridge extends from the right side of the island across the water to a larger forested shoreline. The text "Other changes" is overlaid in white on the island.

Other changes

Changes to the e-service 1/2

- **A user timeout alert is added to the time-based automatic logout** feature of the e-service. The alert will inform the user that they will be automatically logged out and asks if the user wants to extend their session.
- **New separate authorisations for the processing of interfaces and certificates related to wage income data and benefit data** is added to the existing Incomes Register authorisations. The new separate authorisations include the rights to manage interfaces and certificates, but they do not include any rights related to reporting data. The authorisation 'Processing log, interface and report data related to income data' remains as it is.

Changes to the e-service 2/2

- The data in the records and transcripts in the ‘Subscriptions made’ e-service view currently specify which query parameter types were used, but the query parameters are not displayed in the view.
- In the future, the subscription query parameters in the ‘Subscriptions made’ view will **include the query parameters of the subscriptions in addition to the query parameter type.**
 - E.g. ‘Suborganisation identifier: 112233.’
 - The schedule for this change has not yet been decided.

Changes to transcripts and records 1/2

- A new data item 'Unjust late payment increases total' and an associated processing rule will be added to the transcript '**Summary of payer's benefits payment reports (614/615)**'. The calculation rules 'Unjust enrichment total' and 'Late payment increases total' associated with the transcript will also be specified.
- The Incomes Register transcripts subscribed to are generated based on the customer's VTJ/YTJ language setting. **Subscribing to reports in languages other than the customer's language setting will be enabled**, which means that for example international companies can more easily use the transcripts in the future.
 - The schedule for this change has not yet been decided.

Changes to transcripts and records 2/2

- **New transcript: Absence data.** The transcript will include data on paid and unpaid absences and Kela reimbursement applications. The data will be displayed by income earner.
 - The schedule for this change has not yet been decided.
- **Subscribing to the record ‘312 Summary of payer’s earnings payment data’ will be enabled for service providers.** After the change, service providers can subscribe to and retrieve reconciliation records on behalf of their customers. In addition to a valid certificate, this requires valid authorisations from the customer.
 - The schedule for this change has not yet been decided.

An aerial photograph of a small, circular island covered in dense green forest. A wooden boardwalk or bridge extends from the island towards the right, crossing a narrow channel of dark blue water. The surrounding area is also forested, with some brownish ground visible on the right side. The text "Other current matters" is overlaid in white, bold font in the center of the image.

Other current matters

Changes to documentation and instructions 1/3

- **Development of public technical documentation.** Documentation will be developed based on feedback received and the interviews carried out in the spring.
 - Changes will be implemented in stages in the autumn and late 2023.
 - The changes are mostly cosmetic and will not affect the functioning of interfaces or data content.

Changes to documentation and instructions 2/3

- In the future, users are recommended to use the income type '417 Distraint' for **distraint reported on the earnings payment report**. Previously, distraint could also be reported with the income type '408 Other item deductible from net wage or salary', but this is not recommended. Reporting distraint data to the Incomes Register is voluntary, but recommended.
 - The recommendations will be added to the instructions at a later date.
- The **free-period compensation paid at the end of the public-sector employment** of teachers and guidance counsellors with an employment term of less than one year is recommended to be reported with the income type '234 Holiday compensation'. This compensation is comparable to a holiday compensation. Reporting the compensation with the income type '201 Time-rate pay' is not recommended.
 - The recommendations will be added to the instructions at a later date.

Changes to documentation and instructions 3/3

- **Instructions on reporting recovery in connection with benefits payment data is changed for situations where the payer recovers a payment during the original payment year.** This change does not apply to any other recovery situations. According to the current instructions, either the original payment date of the overpayment or a derived date, which is the last date of the same month, is reported as the 'End date (EndDate)' of the original earnings period in the additional repayment details.
 - If overpayments were made in several consecutive months, the data of the latest overpayment month can be used for reporting the end date of the recovery.
- In the future, the date entered for the 'Repayment date (RecoveryDate)' data item can also be reported as the 'End Date (EndDate)' in situations involving a recovery in which the overpayment and the recovery happen within the same payment year. In this case, no credit interest will be accrued as payable to the company. If the company wants to take advantage of the interest, it can report the end date in accordance with the current instructions.

Upcoming: Finnish Tax Administration's new certificate service

- Certificates are used in the interface services of the Finnish Tax Administration and the Incomes Register.
 - The positive credit register will soon be included.
- The function for certificate and interface applications will be decommissioned when the new service opens.
- After that, [the new certificate service](#) should be used for interface applications, retrieving new certificates, and updating the contact details of the technical contact person.
 - The new service enables managing both testing and production certificates.
- **Learn more about the certificate service at the [Finnish Tax Administration's collaboration event for software developers on 2 June 2023](#)**

Verohallinnon varmennepalvelu

Verohallinnon varmennepalvelu on sähköinen palvelu rajapintahakemusten ja varmenteiden hallinnointiin.

Varmennepalvelusta saat tuotanto- ja testivarmenteet

- [Verohallinnon rajapintoihin](#)
- [tulorekisterin rajapintoihin](#)
- positiivisen luottotietorekisterin rajapintoihin (tulossa arviolta vuonna 2024).

Varmenteella tunnustetaan ja auktorisoidaan tietoja rajapintojen kautta ilmoittava tai noutava organisaatio. Lisäksi varmenteella varmistetaan aineiston muuttumattomuus. Ratkaisu pohjautuu digitaalisiin varmenteisiin (Public Key Infrastructure).

Varmenne on voimassa 2 vuotta, jonka jälkeen [varmenne tulee uusia](#)

Tilaa tuotantovarmenne >

Tee rajapintahakemus ja tilaa tuotantovarmenne.

[Kirjautu >](#)

Kirjautu pankkitunnuksilla, mobiilivarmenteella tai sähköisellä henkilökortilla. [Saatat tarvita myös Suomi.fi-valtuuden.](#)

> [Tutustu tuotantovarmenteiden ohjeisiin.](#)

Tilaa testivarmenne >

Tee testauksen rajapintahakemus ja tilaa testivarmenne.

[Kirjautu >](#)

Kirjautu tunnuksilla, jotka sait kun rekisteröidyt varmennepalveluun testaajaksi.

> [Tutustu testivarmenteen ohjeisiin](#)

> [Rekisteröidy testaajaksi](#)

Varmennepalvelun havaintolomake

- > [Ilmoita teknisistä havainnoista tai häiriöistä Verohallinnon varmennepalvelussa.](#)
- > Jos haluat sulkea tuotantovarmenteen, [ota yhteyttä asiakaspalveluun.](#)



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Thank you!

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