

## Income type control rules

Code	Label	Subject to earnings-related pension insurance contribution (pension policy number must be provided)	Subject to accident insurance and occupational disease insurance contribution	Subject to unemployment insurance contribution	Subject to health insurance contribution	Type of insurance information allowed
101	Total wages	Yes	Yes	Yes	Yes	X
102	Total wages subject to earnings-related pension insurance contribution	Yes	No	No	No	
103	Total wages subject to social insurance contributions	Yes	Yes	Yes	Yes	
104	Total wages subject to health insurance contribution	No	No	No	Yes	
105	Total wages subject to unemployment insurance contribution	No	No	Yes	No	
106	Total wages subject to accident and occupational disease insurance contribution	No	Yes	No	No	
201	Time-rate pay	Yes	Yes	Yes	Yes	
202	Initiative fee	Yes	Yes	Yes	Yes	X
203	Bonus pay	Yes	Yes	Yes	Yes	
204	Complementary wage/salary paid during benefit period	Yes	Yes	Yes	Yes	
205	Emergency work compensation	Yes	Yes	Yes	Yes	
206	Evening work compensation	Yes	Yes	Yes	Yes	
207	Evening shift allowance	Yes	Yes	Yes	Yes	
208	Notice period compensation	No	No	No	No	
209	Kilometre allowance (taxable)	Yes	Yes	Yes	Yes	X
210	Meeting fee	No	No	No	No	X
211	Saturday pay	Yes	Yes	Yes	Yes	
212	Extra work premium	Yes	Yes	Yes	Yes	
213	Holiday bonus	Yes	Yes	Yes	Yes	
214	Lecture fee	No	No	No	No	X
215	Compensation for acting in a position of trust	No	No	No	Yes	X
216	Other compensation	Yes	Yes	Yes	Yes	
217	Waiting time compensation	No	No	No	No	
218	Working condition compensation	Yes	Yes	Yes	Yes	
219	Partial pay during sick leave	Yes	Yes	Yes	Yes	X
220	Commission	Yes	Yes	Yes	Yes	
221	Sunday work compensation	Yes	Yes	Yes	Yes	
222	Benefit arising from synthetic option	No	No	No	No	
223	Performance bonus	Yes	Yes	Yes	Yes	
224	Monetary compensation from a working time bank	Yes	Yes	Yes	Yes	
225	Compensation for accrued time off	Yes	Yes	Yes	Yes	
226	Share issue for employees	No	No	No	No	X



227	Contract pay	Yes	Yes	Yes	Yes	
229	Damages in conjunction with termination and lay-off	No	No	No	No	
230	Stand-by compensation	Yes	Yes	Yes	Yes	
231	Voluntary compensation in conjunction with termination of employment	No	No	No	No	
232	Weekly rest compensation	Yes	Yes	Yes	Yes	
233	Profit-sharing bonus	No	No	No	No	X
234	Annual holiday compensation	Yes	Yes	Yes	Yes	
235	Overtime compensation	Yes	Yes	Yes	Yes	
236	Night work allowance	Yes	Yes	Yes	Yes	
237	Night shift compensation	Yes	Yes	Yes	Yes	
301	Accommodation benefit	Yes	Yes	Yes	Yes	
302	Interest benefit for a housing loan	No	No	No	No	
303	Meal allowance	No	No	No	No	
304	Car benefit	Yes	Yes	Yes	Yes	
308	Compensation for membership of a governing body	No	No	No	No	X
309	Share of reserve and surplus drawn from personnel fund (taxable 80%)	No	No	No	No	
310	Monetary gift for employees	Yes	Yes	Yes	Yes	X
311	Kilometre allowance (tax-exempt)	No	No	No	No	
312	Treatment fee for municipal veterinarian	Yes	Yes	Yes	No	
313	Compensation for use, earned income	No	No	No	No	
314	Compensation for use, capital income	No	No	No	No	
315	Other taxable benefit for employees	No	No	No	No	X
316	Other taxable income deemed earned income	No	No	No	No	
317	Other fringe benefit	Yes	Yes	Yes	Yes	X
319	Kinship carer's fee	Yes	Yes	No	No	
320	Stock options and grants	Yes	No	No	No	X
321	Wages paid by substitute payer: employer pays for employer's social insurance contributions (earnings-related pension, health, unemployment, and accident and occupational disease insurance)	Yes	Yes	Yes	Yes	
322	Wages paid by substitute payer: employer pays for employer's earnings-related pension insurance contribution	Yes	No	No	No	
323	Wages paid by substitute payer: employer pays for employer's unemployment insurance contribution	No	No	Yes	No	
324	Wages paid by substitute payer, employer pays for accident and occupational disease insurance contribution	No	Yes	No	No	
325	Wages paid by substitute payer, employer pays for employer's health insurance contribution	No	No	No	Yes	
326	Compensation for employee invention	No	No	No	No	X
327	Reimbursement of private caretaker's expenses	No	No	No	No	
328	Private caretaker's fee	Yes	Yes	No	No	
329	Reimbursement of family day care provider's expenses	No	No	No	No	
330	Telephone benefit	Yes	Yes	Yes	Yes	
331	Daily allowance	No	No	No	No	
332	Capital income payment	No	No	No	No	
334	Meal benefit	Yes	Yes	Yes	Yes	



335	Reimbursement of costs, paid to conciliator	No	No	No	No	
336	Non-wage compensation for work	No	No	No	No	
337	Supplementary daily allowance paid by employer-specific health insurance fund	Yes	Yes	Yes	Yes	
338	Pension paid by employer	No	No	No	No	
339	Dividends/profit surplus based on work effort (wages)	No	No	No	Yes	
340	Dividends/profit surplus (wages) based on work effort (non-wage)	No	No	No	No	
341	Employer-subsidised commuter ticket, tax-exempt share	No	No	No	No	
342	Employer-subsidised commuter ticket, taxable share	Yes	Yes	Yes	Yes	
343	Employee stock option	No	No	No	No	
350	Wages transferred to athletes' special fund	No	No	No	Yes	
351	Wages paid from athletes' special fund	No	No	No	No	
352	Wages for insurance purposes	Yes	Yes	Yes	Yes	X
353	Taxable reimbursement of expenses	No	No	No	No	
354	Private day care allowance municipal supplement	No	Yes	Yes	No	
355	Private day care allowance (wages)	No	Yes	Yes	No	
356	Private day care allowance (non-wage)	No	No	No	No	
357	Kilometre allowance paid by non-profit organisation	No	No	No	No	
358	Daily allowance paid by non-profit organisation	No	No	No	No	
359	Unjust enrichment	No	No	No	No	
361	Employee stock option with a subscription price lower than market price at the time of issue	Yes	Yes	Yes	No	
401	Compensation collected for car benefit	No	No	No	No	
402	Withholding tax	No	No	No	No	
403	Elected official fee	No	No	No	No	
404	Tax at source	No	No	No	No	
405	Tax at source deduction	No	No	No	No	
406	Wages paid	No	No	No	No	
407	Reimbursement collected for other fringe benefits	No	No	No	No	X
408	Other item deductible from net wage or salary	No	No	No	No	
409	Net wage or salary	No	No	No	No	
410	Employer-paid premium for collective additional pension insurance	No	No	No	No	
411	Employer-paid premium for collective additional pension insurance, employee's contribution	No	No	No	No	
412	Employee's health insurance contribution	No	No	No	No	
413	Employee's pension insurance contribution	No	No	No	No	
414	Employee's unemployment insurance contribution	No	No	No	No	
415	Reimbursement for employer-subsidised commuter ticket	No	No	No	No	
416	Tax paid abroad	No	No	No	No	
417	Distraint	No	No	No	No	
418	Voluntary individual pension insurance premium	No	No	No	No	
419	Deduction before withholding	No	No	No	No	X