


An aerial photograph of a serene lake surrounded by a dense, lush green forest. The water is dark and reflects the surrounding trees. The text is centered over the lake.

**Incomes Register information session
for software developers 14 June 2021**

Contents of the presentation

- Development of the Incomes Register and development schedule
- Changes to data contents and processing rules entering into force in 2022
- Other upcoming changes
- Current events in stakeholder testing
- Other current matters

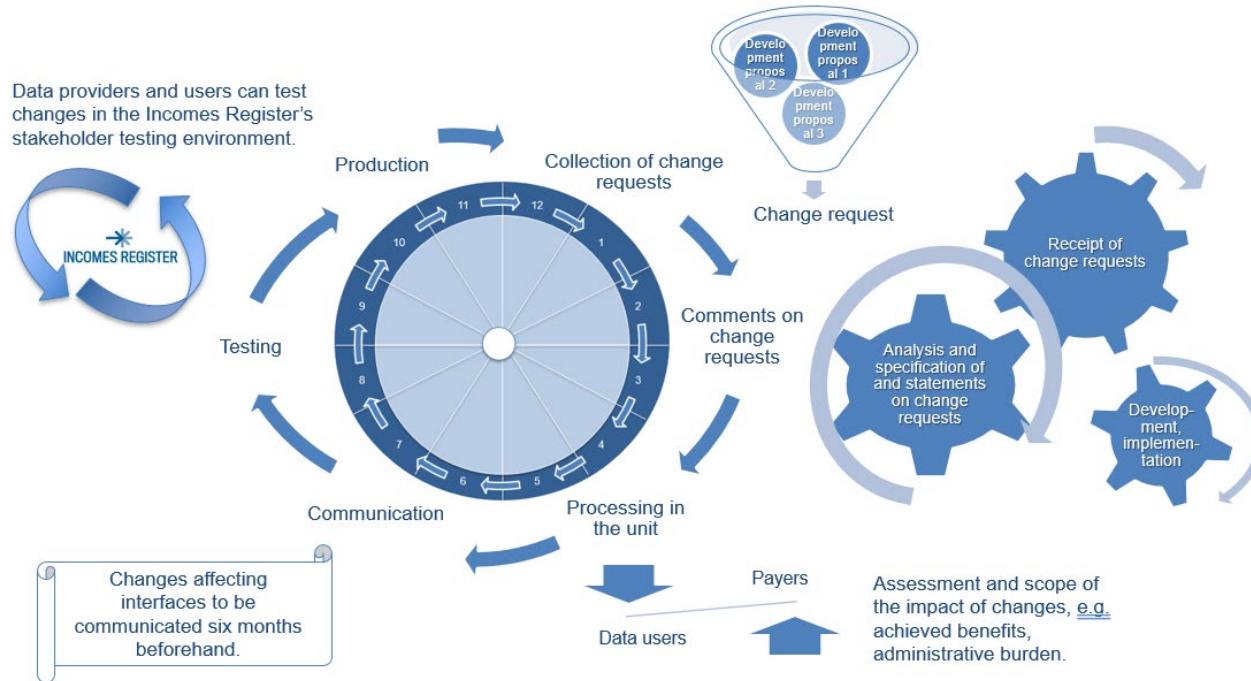
An aerial photograph of a river winding through a dense forest. The water is a deep blue color. A wooden bridge with a railing crosses the river in the upper right quadrant. The surrounding land is covered in lush green trees and some brownish patches, possibly indicating a different type of vegetation or a cleared area. The text is centered over the river.

**Small-scale development of the
Incomes Register and development
schedule**

Development of the Incomes Register

- **Small development proposals are processed by the small-scale development team**
 - Small in scale and can be implemented within the current legal framework
 - Collected and processed according to the annual schedule
- **Large-scale development projects are prepared by the Ministry of Finance**
 - Larger development projects that require making amendments to legislation, for example
 - Processed in connection with the Incomes Register's development plan

Annual schedule for the small-scale development of the Incomes Register



Approved change requests 2022

The change requests approved for 2022 focus on measures that contribute to minimising the administrative burden caused by reporting

- In particular, the transcripts and records will be improved
- The aim of the approved change requests is to improve the quality of the data received by the Incomes Register, which will help to ensure the accuracy of the data distributed to data users
- Data quality will be improved by guiding payers to report data correctly right from the start, so that they do not need to correct the reports later
- Changes are primarily made to the functions available to payers

Processed change requests

A total of 78 change requests were submitted

- Some have been broken down into smaller packages

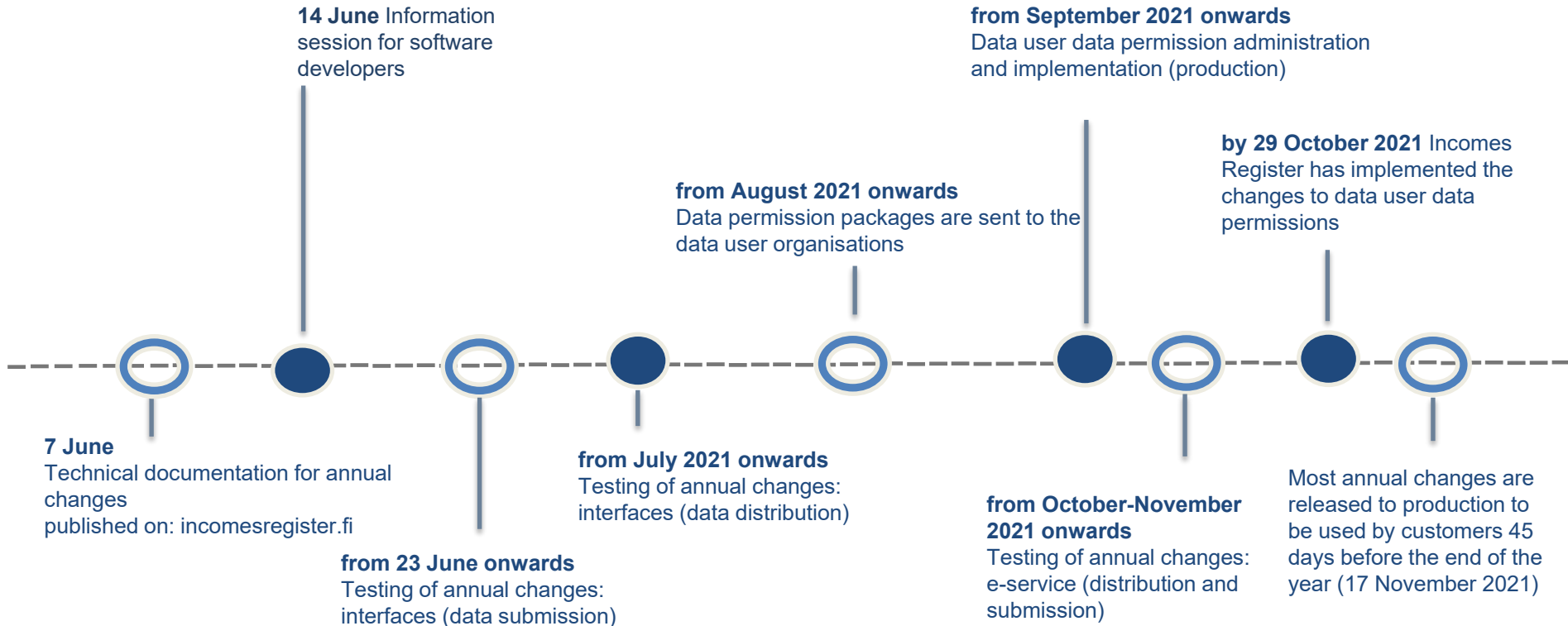
Some change requests were forwarded to further development, so their implementation can be assessed more extensively and accurately

- A change request is marked as invalid if:
 - the request includes no proposed changes to the current functions or services provided by the Incomes Register
 - the request has already been implemented

The measures performed in relation to the change requests were distributed as follows:

- Approved: 25
- Partly approved: 6
- Rejected: 29
- Invalid: 6
- Partly invalid, partly rejected: 4
- Forwarded to further development: 8

Preliminary schedule



An aerial photograph of a lake with a bridge and forested islands. The water is a deep blue, and the surrounding land is covered in dense green trees. A wooden bridge with a railing spans across the lake in the upper right quadrant. The text "Changes to report data content in 2022" is overlaid in the center of the image in a bold, white, sans-serif font.

**Changes to report data content
in 2022**

Changes to report data content in 2022

- **The new data content and processing rules will be applied to reports with a payment date or other reporting date of 1 January 2022 or later**
 - If the payment date is earlier than 1 January 2022, the data content of the relevant year is applied.
- **The changes primarily apply to the data content of the earnings payment report, the employer's separate report and the benefits payment report.**

Changes to the data content of the earnings payment report

- **Changes to codes:**
 - **The option to submit the ‘Insurance information type (InsuranceCode)’ data item for the following income types will be added:**
 - 328 Private caretaker’s fee
 - 341 Employer-subsidised commuter ticket, tax-exempt share
 - 363 Bicycle benefit, tax-exempt share
 - The default rules for the social insurance contributions of income types are not changed
 - The ‘Insurance information type’ data item can be used to diverge from the default rules for the social insurance contributions
 - **Term change: The payer type (PayerType) ‘Temporary employer’ (code value 3) will be changed to ‘Temporary employer (no TyEL insurance policy)’**

Earnings payment report processing rules

- **Four new validation rules for recovery:**
 - 1. The value for 'Recovery date (RecoveryDate)' cannot be later than the payment date or other reporting date specified on the report**
 - This rule prevents reporting income as recovered to the Incomes Register before the recovery has actually been made.
 - 2. The value for 'Recovery date (RecoveryDate)' cannot be earlier than 1 January 2019**
 - This rule prevents reporting a date before the deployment of the Incomes Register as the recovery date. If income was recovered before 2019, it should have been reported directly to the data user, for example, with an annual information return. Previously, the value for this rule was 1 January 1800.
 - 3. The value for 'Start date (StartDate)' of the original pay period (OrigPaymentPeriod) cannot be earlier than 1 January 1800 AND the value cannot be later than the value of 'Recovery date (RecoveryDate)'**
 - This rule prevents reporting an amount of income as recovered that has not even been paid yet.
 - 4. If even one income type on a report has the value for 'Recovery' set as 'True', a negative 'Amount' value cannot be entered for income types '402 Withholding tax' and '404 Tax at source'**
 - This rule prevents payers from reporting the share of withholding incorrectly and for the wrong period in situations involving net recovery.

Earnings payment report processing rules

- **Other new earnings payment report processing rules:**
 - **The income types ‘362 Royalty paid to a non-resident taxpayer’ and ‘402 Withholding tax’ cannot be entered in the same report**
 - This rule prevents incorrectly reporting the tax collected from royalties paid to a non-resident taxpayer.
 - **The additional income earner information data type (IncomeEarnerType) ‘Key employee’ (code value 4) and the income type ‘402 Withholding tax’ cannot be entered in the same report**
 - This rule prevents reporting tax collected from a key employee’s income incorrectly.
 - **The additional income earner information data type (IncomeEarnerType) ‘Employer pays taxes on behalf of the employee (‘Net-of-tax’ employment contract)’ (code value 11) can only be entered if the payer type (PayerType) is ‘Foreign employer’ (code value 4)**
 - This rule prevents Finnish employers from reporting data incorrectly.
 - **If the additional income earner information data type (IncomeEarnerType) is ‘Self-employed person, no obligation to take out YEL or MYEL insurance’ (code value 14), the ‘Type of exception to insurance’ (InsuranceExceptionCode)’ data must be submitted (code value 1 or optionally 2, 3, 4 and 5)**
 - This rule ensures that the exemption from paying social insurance contributions is reported correctly.

Earnings payment report processing rules

- **Changes to the processing rules related to Keva's reporting. These changes do not change any functions. The processing rule for the 'Suborganisation identifier (Code)' data item in the 'Payer's suborganisations (SubOrgs)' data group has been clarified.**
 - If 'arnings-related pension provider code' is 20, 30, 25, 24 or 29 and 'Suborganisation's identifier type' is 'Keva's submitter codes', the combination ('Suborganisation identifier', 'Pension policy number') must be included in the codeset and must be valid on the date that is the value of 'Payment date or other report date'.
 - Previously, the earnings-related pension provider code was not mentioned.

The following section was removed from the processing rule for the data item 'Suborganisation identifier (Code)':

- 'When reporting income types that do not require a Keva pension policy number, the "Payer's suborganisation" data should not be reported.'

The processing rule for the 'Reason codes for termination of employment (Type)' data item in the 'Termination of employment (EmploymentEnding)' data group was clarified.

- If 'Earnings-related pension provider code' is 20, 30, 25, 24 or 29, the report must include one reason for termination in accordance with the 'Keva codes' reason codeset. If 'Earnings-related pension provider code' is 27, the report must include one reason for termination in accordance with the 'Bank of Finland codes' reason codeset. In addition, a report can always include a reason for termination in accordance with the 'Incomes Register codes' reason codeset.

Changes to the employer's separate report

- **Processing rule change**
 - **The pension policy number entered on a report must be valid in the given reporting period (PaymentMonth)**
 - The pension policy number is valid if even one day of the policy's validity period coincides with the payment month and year.
 - The previous processing rule required that the pension policy number was valid on the payment date or other reporting date, which in some cases prevented reporting for the previous month if the pension policy number had changed when the month ended.
- **Changes to schemas**
 - **On the employer's separate report, 'Other payer details (PayerOther)' will be added to the data group 'Payer details (Payer)'**
 - Only the following codes from the 'Payer Type (PayerType)' codes can be entered for this element:
 - Household (code value 2)
 - Pool of household employers (code value 10)
 - Use of other code values is prevented.

Changes to the data content of the benefits payment report

New income types

- **Other pensions**
 - 1417 Years-of-service pension (voluntary earnings-related pension insurance)
 - A years-of-service pension paid based on a voluntary earnings-related pension insurance. The years-of-service pension can be granted for applicants aged 63 or more with a career in physically demanding work.
 - 1418 Years-of-service pension (direct supplementary pension scheme)
 - Years-of-service pension based on the employer's supplementary pension commitment. The years-of-service pension can be granted for applicants aged 63 or more with a career in physically demanding work.
- **Old-age pensions**
 - 1419 Partial early old-age pension (voluntary earnings-related pension insurance)
 - Pension fund-specific partial early old-age pension paid based on a free-format earnings-related pension insurance.
 - 1420 Partial early old-age pension (direct supplementary pension scheme)
 - Partial early old-age pension based on the employer's supplementary pension commitment. The employer has a safeguarding obligation toward its supplementary pension schemes. The form of the pension is agreed on by the employer and the employee. The pension is paid through the payment system of an industry-wide or company pension fund, although the employer bears the costs incurred.
- **Other payments based on a voluntary insurance**
 - 1421 The yield from a pension contract with a lump-sum premium
 - Income that a private individual receives from a single premium voluntary pension insurance policy. The pension received under the policy is reported with the income type '1261 Pension (single premium voluntary pension insurance)'.

Benefits payment report processing rules

Four new validation rules for repayment:

- 1. The repayment date cannot be later than the payment date or other reporting date**
 - This rule prevents reporting income as recovered to the Incomes Register before the recovery has actually been made.
- 2. The repayment date cannot be earlier than 1 January 2021**
 - This rule prevents reporting a date before the deployment of the Incomes Register as the repayment date. If income was recovered before 2021, it should have been reported directly to the data user, for example, with an annual information return.
- 3. The original earnings period cannot be earlier than 1 January 1800 AND it cannot be later than the value for 'Repayment date'**
 - This rule prevents reporting an amount of income as recovered that has not even been paid yet.
- 4. If even one income type on a report has a value entered for 'Recovery' or 'Unprompted refund', a negative 'Amount' value cannot be entered for income types '1266 Withholding tax' and '1267 Tax at source'**
 - This rule prevents payers from reporting the share of withholding incorrectly and for the wrong period in situations involving net recovery.

Benefits payment report processing rules

A new processing rule has been added that prevents setting 'Unjust enrichment' and 'Recovery' as 'True' for the income types below. Other data related to these is not submitted either.

- 1389 Loss from a capital redemption policy
- 1387 Loss from endowment insurance, saved amount
- 1388 Loss from endowment insurance, surrender value
- 1396 Loss from an insurance contract
- 1397 Loss from a voluntary fixed-term pension insurance policy
- 1266 Withholding tax
- 1267 Tax at source
- 1268 Tax at source deduction
- 1269 Distraint

These income types are not income paid to an income earner. The new processing rule is in line with the earnings payment report rule and improves the quality of the reported data.

- If the data is reported incorrectly for these income types, the right amount is corrected on the original report without submitting information on an unjust enrichment or recovery.

An aerial photograph of a river winding through a dense forest. A wooden bridge spans across the river in the upper right quadrant. The water is a deep blue, and the surrounding land is covered in lush green trees. The text "Other upcoming changes" is overlaid in white, bold font across the center of the image.

Other upcoming changes

E-service

- A time range will be added to the subscription view
 - In the ‘Subscriptions made’ view, a new column will be added that shows the time range specified for the subscription (start and end date), i.e. the period from which the data was collected to the report.
- The usability of the report list in the search results will be improved
 - The row of a report selected in the search results will remain highlighted when you return to the report list.
 - The selected row will remain highlighted until:
 - the search terms are changed, i.e. a new search is made
 - the user logs out of the e-service

E-service

- Net recovery data will be more clearly displayed on the pages 'Submitted reports' (payers) and 'Personal income data search' (income earners)
 - Earnings payment reports: The following data items from the data group 'Additional details of recovery (RecoveryData)' will be added to the summary displayed in the search results:
 - 'Withholding from the recovered amount (Withhold)' will be displayed under income type 402.
 - 'Tax at source from the recovered amount (TaxAtSource)' will be displayed under income type 404.
 - Benefits payment reports: The following data items from the data group 'Additional repayment details (RecoveryData)' will be added to the summary displayed in the search results:
 - 'Withholding from the repayment (Withhold)' will be displayed under income type 1266.
 - 'Tax at source from the repayment (TaxAtSource)' will be displayed under income type 1267.

In the future, transcripts will also be available as csv. files, updated more quickly

- After the change, all transcripts can be ordered as csv. files.
 - All Income Register's data provider and data user transcripts will be able to be ordered as pdf. or csv. files.
 - The person making the order chooses the file format.
- Corrections will be updated faster.
 - In the future, corrected data will be included in new transcripts at the latest within two hours from making the corrections.
 - Transcripts ordered before the corrections were made will not be updated and will need to be ordered again.

Changes to transcripts 600 and 618

- Information on unjust payments will be added to the transcript '600 Summary of payer's earnings payment data'.
 - Information on unjust enrichment will be added to the transcript and its calculation rules similarly to how recovery is handled.
- The following information from the data item 'Additional details of recovery (RecoveryData)' will be added to the transcript '618 Income type specific summary of payer's earnings payment reports':
 - Withholding from the recovered amount (Withhold)
 - Tax at source from the recovered amount (TaxAtSource).

Data distribution

The pension policy number will be added as a new query criterion for the record '302 Earnings payment reports – several payers' that can be ordered from the Incomes Register

- The record subscription query criterion type 'Earnings-related pension policy number (V)' will be added as an option to be used for the record '302 Earnings payment reports – several payers'.
- This change will enable ordering records with more detailed query criteria.

An aerial photograph of a river winding through a dense forest. A wooden bridge spans across the river in the upper right quadrant. The water is a deep blue, and the surrounding land is covered in lush green trees and vegetation. The text "Current events in stakeholder testing" is overlaid in white, bold font across the center of the image.

Current events in stakeholder testing

Current events in stakeholder testing

- **The Incomes Register is decommissioning the EXT1 testing environment.**
- **In the future, only the EXT2 testing environment will be maintained.**

Schedule and support:

- On 26 May 2021, the latest version was released for both environments.
- On 23 June 2021, an update version will be released for EXT2 only.
- EXT1 will be supported until 9 June 2021. Observations can be submitted for both environments until 9 June 2021.
- EXT1 can be used between 10 June and 23 August 2021, but support and updates are no longer provided. On 24 August 2021, EXT1 will be taken offline.

News on stakeholder testing

Making changes to testing or transferring testing to EXT2:

[Stakeholder testing contact form](#)

Adding a new testing channel:

[Stakeholder testing start notification](#)

An aerial photograph of a river winding through a dense forest. A large, circular island of trees is situated in the upper center of the river. A wooden bridge with a railing spans the river on the right side. The water is a deep blue, and the surrounding land is covered in lush green trees. The text "Other current matters" is overlaid in the center of the image.

Other current matters

Incomes Register's studies

The following is stated in the Incomes Register's action and financial plan for 2021:

- *In 2021, the following will be studied:*
 1. *the process of correcting data in the Incomes Register;*
 2. *the integrity of the substitute payer data submitted to earnings payment reports and the effectiveness of the related process.*
- *In the studies, these topics are examined both in relation to data provision and use.*

The studies have advanced according to schedule

- The Incomes Register Unit will draft a final report on both studies in which the studies, the current state, the identified targets for development, and proposals for measures will be presented.
- Opinions from key stakeholders have been requested on the topics in connection with stakeholder events and with surveys.
- The final reports will be sent to stakeholders for comments and review via the cooperation network in two stages: first to the stakeholders that took part in the studies and then to the entire Incomes Register cooperation network.

The conclusions and proposals for measures presented in the final reports will be discussed by the end of 2021.

Thank you!

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