

Pre-filling of the quarterly inquiry on labour costs with data from the Incomes Register

Service industries

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1 For which companies can pre-filling be done?

The Labour Cost Index measures changes in labour costs per hour worked, so it is important that the data on wage and salary costs and hours worked correspond quarterly. We are at the moment working to ensure that we could utilise the data obtained from the Incomes Register as pre-filled data in our data collection on the **manufacturing and service industry forms** of enterprises.

In the first stage, **the pre-filling of wage and salary costs** for the data collection will be carried out for those enterprises that fulfil the following conditions:

1. Enterprises have reported the data needed for forming the data to the Incomes Register (see selection rules below) and
2. The enterprise's wages and salaries subject to withholding tax calculated from the Incomes Register differ by under five per cent from the wages and salaries subject to withholding tax reported in the data collection in the preceding quarter. In calculating the wages and salaries subject to preliminary withholding tax for the preceding quarter, only data reported to the Incomes Register by the fifth day of the month following the quarter in question are used. For example, when calculating the wages and salaries for the fourth quarter of 2020, data reported to the Incomes Register by 5 January 2021 are used.

For **new companies** to be added to the sample at the beginning of the year, only the fulfillment of condition 1 is sufficient in the first quarter to allow for pre-filling.

Voluntary data needed for determining **working hours** have not yet been sufficiently reported to the Incomes Register so that we can reliably examine their correspondence with the hourly data collected in the data collection.

2 Matters affecting the allocation of data collection and Incomes Register data

- The data are reported enterprise specifically in the data collection and individual-level data meeting all selection criteria are aggregated from the Incomes Register to the enterprise level.
- Voluntary data needed to form pre-filled data have not been reported to the Incomes Register (see selection rules).
- The groups for which it is not possible to report working hours, e.g. the enterprise's top management and those paid on commission, are excluded from the data

collection. In this respect, the possibility of allocating data to the Incomes Register will be examined.

- The wage and salary data reported to the data collection may differ from the data allocated to income types in the Incomes Register, in which case the selection rules in accordance with the table below do not apply.
- Payment periods may overlap in time within the enterprise, which causes temporal allocation problems of the data. The Labour Cost Index requires data according to the reporting period of the data collection.

3 Formation of pre-filled data from the Incomes Register

- In accordance with the instructions of the quarterly inquiry on labour costs, payment periods ending during the quarter are selected from the Incomes Register (Paymentperiod).
- Data on part-time employees are pre-filled if the enterprise has reported at least one income earner whose employment relationship type is full-time (Employmentcode=1) and at least one income earner whose employment relationship type is part-time or data are not available (Employmentcode=2,3).
- The inquiry concerns wages and salaries subject to taxation in Finland and the personnel with an employment relationship with the enterprise for whom working time can be reported. Therefore, the following cases are excluded from the Incomes Register data:
 - The enterprise acts as a substitute payer (SubstitutePayerActs= "true").
 - The income earner does not have an employment relationship with the enterprise (Employed= "false").
 - The income earner has not been notified of the occupational group according to Statistics Finland's Classification of Occupations (TK10) (ProfessionType=1). The occupational group according to the TK10 classification must be reported to the Incomes Register if the income earner is insured against occupational accidents.
 - The income earner's payment periods where pay includes only income types 210 (meeting fee), 214 (lecture fee), 215 (compensation for acting in a position of trust) and 308 (compensation for membership of a governing body) and benefits in kind on top of these income types (income types 301, 304, 317, 330, 334, 342, 364).
 - Self-employed persons and light entrepreneurs (PensionActionCode=2,3 or IncomeEarnerType=14 or IncomeEarnerType=17).

- The income earner belongs to the following income earner groups: leased employees living abroad, persons working in a frontier district, income earners whose income is not taxed in Finland according to the so-called six-month rule and organisations (IncomeEarnerType = 5, 6, 10, 12).
- Wages and salaries subject to six-month rule (SixMonthRuleApplicable=" true").
- Income type 334 (meal benefit) is taken into account when calculating wages and salaries sums when no compensation corresponding to the taxable value has been collected for the meal benefit (MealBenefitTaxValue ≠ "true").
- Wages and salaries subject to tax at source:
 - Non-resident taxpayers (NonResident=" true").
 - Foreign key employees (IncomeEarnerType=4).
- To be considered in connection with income types:
 - Income types 401 (compensation collected for car benefits), 407 (reimbursement collected for other fringe benefits) and 419 (deduction before withholding) and income types recorded as recovered (Recovery="true") are deducted from the calculated wages and salaries sums.
 - Income types 320 (stock options and grants) and 343 (employee stock option) are taken into account when calculating wages and salaries sums when the income type has been paid in money (NoMoney ≠ true).
 - Income types 202 (initiative fee) and 326 (compensation for employee invention) are taken into account when calculating wages and salaries sums when social insurance contributions have been paid from the income type.
 - Income type 216 (other compensation) is a residual category which includes wages and salaries for hours worked and hours not worked (e.g. compensation during mid-week holiday), as well as other one-off compensations (e.g. emergency call-out allowance), so the income type is used only to determine wages and salaries subject to withholding tax (item 3a).
 - Income type 203 (bonus pay) includes both group bonuses and individual bonuses. Group bonuses generally belong to performance-based bonuses (3c) and individual bonuses belong to other one-off pay (3d). At the moment, the bonus pay is placed under 3d.
 - When wages and salaries paid for extra and overtime work (3b) are calculated, income types 205 (emergency work compensation), 212 (extra work premium) and 235 (overtime compensation) are assumed to include basic components, increase parts and supplements for wages and salaries paid for extra and overtime work as totals.

More detailed information about reporting to the Incomes Register can be found on the Incomes Register pages:

- Descriptions of income types:
<https://www.vero.fi/en/incomes-register/companies-and-organisations/employers/earnings-payment-data/wage-income-types/>
- Schema descriptions of the earnings payment reports:
<https://www.vero.fi/globalassets/tulorekisteri/dokumentaatio-2025/data-delivery-schemas-earnings-payment-reports-2025.pdf>
- Codes used in the technical interface of the Incomes Register:
<https://www.vero.fi/globalassets/tulorekisteri/dokumentaatio-2025/codes-2025.pdf>

4 Selection rules for the Incomes Register data of the service industry form

NB Selection rules may still change as data collection and data related to the allocation of the Incomes Register become revised!

Further information about the utilisation of Incomes Register data in the data collection is available at: tvkindeksi@stat.fi

Data asked on the data collection form	Incomes Register data used in pre-filling: Full-time and part-time employees total	Incomes Register data used in pre-filling: Part-time employees only	Voluntariness/O bligatoriness in the Incomes Register
The type of employment relationship	All income earners of the enterprise that are not excluded on the basis of paragraph 3.	Income earners whose type of employment relationship is not full-time are considered part-time (Employmentcode ≠ 1).	The type of employment relationship is voluntary
Reporting period (dd.mm.yyyy)	Possibilities for pre-filling data are examined	Possibilities for pre-filling data are examined	
1. Number of wage and salary earners at the end of the reporting period	Number of individual income earners' identifiers (usually personal identity code) in the last principal payment period of the quarter and in the payment periods where the start or end date of the payment period is included in the principal payment period.	Number of individual income earners' identifiers (usually personal identity code) in the last principal payment period of the quarter and in the payment periods where the start or end date of the payment period is included in the principal payment period.	The income earner's identifier is obligatory.
	Earnings payment reports where the end date of the employment relationship is before the end date of the latest principal payment	Earnings payment reports where the end date of the employment relationship is before the end date of the latest principal payment	The end date of the service

	period are not taken into consideration.	period are not taken into consideration.	relationship is voluntary.
	Data on unpaid absences are not utilised at this stage due to the low level of reporting.	Data on unpaid absences are not utilised at this stage due to the low level of reporting.	The number of unpaid days absent is voluntary.
2a. Select hours worked or paid	The data are pre-filled based on the data supplier's report in the previous quarter. Possibilities for pre-filling data from the Incomes Register are examined.	The data are pre-filled based on the data supplier's report in the previous quarter. Possibilities for pre-filling data from the Incomes Register are examined.	
2b. Number of working hours	<p>Possibilities for pre-filling data are examined. Data on absence and on the pay unit cannot be utilised at this stage due to the low level of reporting.</p> <p>The number of hours worked can possibly be formed utilising these Incomes Register data:</p> <p>Regular agreed weekly working hours</p> <p>Number of hours related to extra and overtime work</p> <p>Number of unpaid days of absence</p> <p>Number of paid days of absence</p>	<p>Possibilities for pre-filling data are examined. Data on absence and on the pay unit cannot be utilised at this stage due to the low level of reporting.</p> <p>The number of hours worked can possibly be formed utilising these Incomes Register data:</p> <p>Regular agreed weekly working hours</p> <p>Number of hours related to extra and overtime work</p> <p>Number of unpaid days of absence</p> <p>Number of paid days of absence</p>	<p>The data of the pay unit are voluntary.</p> <p>Regular agreed weekly working hours are voluntary.</p> <p>The numbers of unpaid and paid days absent are voluntary.</p>
3a. Pay subject to preliminary withholding tax	<p>201 Time-rate pay</p> <p>203 Bonus pay</p> <p>204 Complementary wage/salary paid during benefit period</p> <p>205 Emergency work compensation</p> <p>206 Evening work compensation</p> <p>207 Evening shift allowance</p> <p>208 Notice period compensation</p> <p>209 Kilometre allowance (taxable)</p> <p>210 Meeting fee</p> <p>211 Saturday pay</p> <p>212 Extra work premium</p> <p>213 Holiday bonus</p> <p>214 Lecture fee</p>	<p>201 Time-rate pay</p> <p>203 Bonus pay</p> <p>204 Complementary wage/salary paid during benefit period</p> <p>205 Emergency work compensation</p> <p>206 Evening work compensation</p> <p>207 Evening shift allowance</p> <p>208 Notice period compensation</p> <p>209 Kilometre allowance (taxable)</p> <p>210 Meeting fee</p> <p>211 Saturday pay</p> <p>212 Extra work premium</p> <p>213 Holiday bonus</p> <p>214 Lecture fee</p>	<p>The 200 series of income types is a voluntary delivery mode.</p> <p>The 300 and 400 series of income types are obligatory.</p>

215 Compensation for acting in a position of trust	215 Compensation for acting in a position of trust
216 Other compensation	216 Other compensation
217 Waiting time compensation	217 Waiting time compensation
218 Working condition compensation	218 Working condition compensation
219 Partial pay during sick leave	219 Partial pay during sick leave
220 Commission	220 Commission
221 Sunday work compensation	221 Sunday work compensation
222 Benefit arising from synthetic option	222 Benefit arising from synthetic option
223 Performance bonus	223 Performance bonus
224 Monetary compensation from a working time bank	224 Monetary compensation from a working time bank
225 Compensation for accrued time off	225 Compensation for accrued time off
226 Share issue for employees	226 Share issue for employees
227 Contract pay	227 Contract pay
229 Damages in conjunction with termination of employment	229 Damages in conjunction with termination of employment
230 Stand-by compensation	230 Stand-by compensation
231 Voluntary compensation in conjunction with termination of employment	231 Voluntary compensation in conjunction with termination of employment
232 Weekly rest compensation	232 Weekly rest compensation
233 Profit-sharing bonus	233 Profit-sharing bonus
234 Annual holiday compensation	234 Annual holiday compensation
235 Overtime compensation	235 Overtime compensation
236 Night work allowance	236 Night work allowance
237 Night shift compensation	237 Night shift compensation
238 Other regular compensation	238 Other regular compensation
239 Compensation for unused compensatory leave	239 Compensation for unused compensatory leave
301 Accommodation benefit	301 Accommodation benefit
302 Interest benefit for a housing loan	302 Interest benefit for a housing loan
304 Car benefit	304 Car benefit
308 Compensation for membership of a governing body	308 Compensation for membership of a governing body

<p>310 Monetary gift for employees</p> <p>315 Other taxable benefit for employees</p> <p>317 Other fringe benefit</p> <p>320 Stock options and grants</p> <p>330 Telephone benefit</p> <p>339 Dividends/profit surplus based on work effort (wages)</p> <p>342 Employer-subsidised commuter ticket, taxable share</p> <p>343 Employee stock option</p> <p>351 Wages paid from athletes' special fund</p> <p>364 Bicycle benefit, taxable share</p> <p>367 Stock grant paid in money</p> <p>368 Employee stock option paid in money</p> <p>401 Compensation collected for car benefit</p> <p>407 Reimbursement collected for other fringe benefits</p> <p>419 Deduction before withholding</p>	<p>310 Monetary gift for employees</p> <p>315 Other taxable benefit for employees</p> <p>317 Other fringe benefit</p> <p>320 Stock options and grants</p> <p>330 Telephone benefit</p> <p>339 Dividends/profit surplus based on work effort (wages)</p> <p>342 Employer-subsidised commuter ticket, taxable share</p> <p>343 Employee stock option</p> <p>351 Wages paid from athletes' special fund</p> <p>364 Bicycle benefit, taxable share</p> <p>367 Stock grant paid in money</p> <p>368 Employee stock option paid in money</p> <p>401 Compensation collected for car benefit</p> <p>407 Reimbursement collected for other fringe benefits</p> <p>419 Deduction before withholding</p>
<p>When social insurance contributions have been paid from the income type</p> <p>(InsuranceCode = 1 and Included ≠ false and InsuranceCode = 3 and Included ≠ false)</p> <p>202 Initiative fee</p>	<p>When social insurance contributions have been paid from the income type</p> <p>(InsuranceCode = 1 and Included ≠ false and InsuranceCode = 3 and Included ≠ false)</p> <p>202 Initiative fee</p>
<p>When social insurance contributions have been paid from the income type</p> <p>(InsuranceCode = 1 and Included = true or InsuranceCode = 3 and Included = true)</p> <p>326 Compensation for employee invention</p> <p>341 Employer-subsidised commuter ticket, tax-exempt share</p> <p>363 Tax-exempt share of bicycle benefit</p>	<p>When social insurance contributions have been paid from the income type</p> <p>(InsuranceCode = 1 and Included = true or InsuranceCode = 3 and Included = true)</p> <p>326 Compensation for employee invention</p> <p>341 Employer-subsidised commuter ticket, tax-exempt share</p> <p>363 Tax-exempt share of bicycle benefit</p>

	When no compensation corresponding to taxable value has been collected for the meal benefit (MealBenefitTaxValue ≠ 'true') 334 Meal benefit	When no compensation corresponding to taxable value has been collected for the meal benefit (MealBenefitTaxValue ≠ 'true') 334 Meal benefit	
3b. Pay for extra and overtime work	205 Emergency work compensation 212 Extra work premium 235 Overtime compensation	205 Emergency work compensation 212 Extra work premium 235 Overtime compensation	The 200 series of income types is a voluntary delivery mode.
3c. Performance-based bonuses	222 Benefit arising from synthetic option 223 Performance bonus	222 Benefit arising from synthetic option 223 Performance bonus	The 200 series of income types is a voluntary delivery mode.
3d. Other extraordinary or one-off pay (e.g. holiday bonus)	203 Bonus pay 208 Notice period compensation 213 Holiday bonus 224 Monetary compensation from a working time bank 229 Damages in conjunction with termination of employment 231 Voluntary compensation in conjunction with termination of employment 233 Profit-sharing bonus 234 Annual holiday compensation 239 Compensation for unused compensatory leave 310 Monetary gift for employees 339 Dividends/profit surplus based on work effort (wages) 367 Stock grant paid in money 368 Employee stock option paid in money	203 Bonus pay 208 Notice period compensation 213 Holiday bonus 224 Monetary compensation from a working time bank 229 Damages in conjunction with termination of employment 231 Voluntary compensation in conjunction with termination of employment 233 Profit-sharing bonus 234 Annual holiday compensation 239 Compensation for unused compensatory leave 310 Monetary gift for employees 339 Dividends/profit surplus based on work effort (wages) 367 Stock grant paid in money 368 Employee stock option paid in money	The 200 series of income types is a voluntary delivery mode. The 300 series of income types is obligatory.
	When social insurance contributions have been paid from the income type (InsuranceCode = 1 and Included ≠ false and InsuranceCode = 3 and Included ≠ false) 202 Initiative fee	When social insurance contributions have been paid from the income type (InsuranceCode = 1 and Included ≠ false and InsuranceCode = 3 and Included ≠ false) 202 Initiative fee	

4. Share of social insurance contributions in the wages and salaries sum, %	Data are not available from the Incomes Register	Data are not available from the Incomes Register	
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