WHICH EARNINGS DO YOU NEED TO REPORT FOR THE TYEL INSURANCE?

Time-based or performance-based salary x Midweek holiday compensation x Bonus x Employee benefits when not compensation for work x Payments to personnel fund x Increment paid for emergency work x Age bonus x Evening allowance x Pay for the period of notice x • compensation for notice given during temporary lay-off (no obligation to work) x • compensation for notice given during temporary lay-off (no obligation to work) x • compensation for notice given during temporary lay-off (no obligation to work) x • compensation for nilegal dismissal x • different support arrangements in conjunction with employment termination, exceeding the notice period (e.g. 'golden handshake'') x Salaries that are controlled in bankruptcy and fell due before the bankruptcy x • daily allowances and compensation for expenses that are based on a collective agreement, in so far as their maximum amount is in compliance with the Finnish Tax Administration's decision on the compensation for use x • daily allowances and compensation for expenses x x • daily allowance (personnel fund procedure x x • when in place of per		V	
Midweek holiday compensationxBonusxBonusxBonusxBonusxPayments to personnel fundxAge bonusxEvening allowancexEvening allowancexPay for the period of noticexFor notice period in accordance with the contract and the accrued holiday compensations for amaximum period of six months, regardless of whether the employee is working or notx• compensation for notice given during temporary lay-off (no obligation to work)x• compensation for notice given during temporary lay-off (no obligation to work)x• compensation for notice given during temporary lay-off (no obligation to work)x• different support arrangements in conjunction with employment termination, exceeding the noticexPar do the period of accordance with the Finnish Tax Administration's decision on thexCompensation for employee inventionxCompensation for employee inventionxCash profit-related bonusx• for exceeding amountx• when in place of personnel fund procedurexCash profit-related bonusx• udditional wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in servicex• udditional wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in servicex• customary item or monetary gif given to the employee on anniversary or similar occasionx• customary item or monetary gif given to the employee on anniversary or similar occasion	Earnings	Yes	No
Bonus x Employee benefits when not compensation for work x Payments to personnel fund x Increment paid for emergency work x Age bonus x Evening allowance x Pay for the period of notice x • for notice period in accordance with the contract and the accrued holiday compensations for a maximum period of six months, regardless of whether the employee is working or not x • compensation for notice given during temporary lay-off (no obligation to work) x x • compensation for notice given during temporary lay-off (no obligation to work) x x • compensation for notice given during temporary lay-off (no obligation to work) x x * compensation for notice given during temporary lay-off (no obligation to work) x x * compensation for notice given during temporary lay-off (no obligation to work) x x * compensation for notice expenses x x x • different support arrangements in conjunction with employment termination, exceeding the notice x x Compensation for expenses x x x x • daily allowances and compensation for expenses that are based on a collective agreement, in so			
Employee benefits when not compensation for workxPayments to personnel fundxAge bonusxAge bonusxEvening allowancexPay for the period of noticex• for notice period in accordance with the contract and the accrued holiday compensations for a maximum period of six months, regardless of whether the employee is working or notx• compensation for notice given during temporary lay-off (no obligation to work)x• compensation for illegal dismissalx• different support arrangements in conjunction with employment termination, exceeding the notice period (e.g. "golden handshake")xSalaries that are controlled in bankruptcy and fell due before the bankruptcyxCompensation for reployee inventionxCash profit-related bonusx• for oxceeding amountx• for exceeding amountxCash profit-related bonusx• when in place of personnel fund procedurexCompensation for use (fit cash and vouchers (paid by employer)x• additional wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in service supplementary sickness allowance; additional salary paid following the end of sick pay or supplementary sickness allowance; additional salary paid following the end of sick pay or supplementary sickness allowance; additional salary paid following the end of sick pay or supplementary sickness allowance; additional salary paid following the end of sick pay or supplementary sickness allowance; additional salary paid following the end of sick pay or supplementary of a company's teaching activities, may be an employme			
Payments to personnel fund x x concentration of the mergency work x x concentration for emergency work x x concentration for the period of notice x x concentration for the period of notice given during temporary lay-off (no obligation to work) x x concentration for illegal dismissal x concentration for illegal dismissal x x concentration for illegal dismissal x x concentration for exployee invention (e.g., 'golden handshake') x x concentration for exployee invention (e.g., 'golden handshake') x x concentration for exployee invention (e.g., 'golden handshake') x x concentration for exployee invention (e.g., 'golden handshake') x x concentration for exployee invention (e.g., 'golden handshake') x x x x x x x x x x x x x x x x x x x		X	×
Increment paid for emergency work x Age bonus x Age bonus x Pay for the period of notice x • for notice period in accordance with the contract and the accrued holiday compensations for a maximum period of six months, regardless of whether the employee is working or not x • compensation for notice given during temporary lay-off (no obligation to work) x • compensation for notice given during temporary lay-off (no obligation to work) x • compensation for notice given during temporary lay-off (no obligation to work) x • compensation for notice given during temporary lay-off (no bligation to work) x • compensation for illegal dismissal x • different support arrangements in conjunction with employment termination, exceeding the notice period (e.g. 'golden handshake') x Salaries that are controlled in bankruptcy and fell due before the bankruptcy X Remuneration for employee invention x • daily allowances and compensation for expenses that are based on a collective agreement, in so far as their maximum amount is in compliance with the Finnish Tax Administration's decision on the compensation for tax-free expenses x • for exceeding amount x • for exceeding amount x • for exceeding amount x • usen in place of personnel fund procedure x • usen in place of personnel fund procedure x • usen in place of personnel fund procedure x Supplementary cline or monetary gift given to the employee on anniversary or similar occasion x Supplementary sciences allowance; additional salary paid following the end of sick pay or supplementary daily allowance Holiday bonuses x • e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment x Lecturing or presentation fees x • single lectures, normally x • compensation paid by own employer for lectures x • as part of a company's teaching activities, may be an employment relationship. Requires supervision of the preparation of contents and of the implementation Fringe benefits + e.g. accommodation, meals, car, use of telephon			
Age bonus x Evening allowance x Pay for the period of notice x Pay for the period of notice x I for notice period in accordance with the contract and the accrued holiday compensations for a maximum period of six months, regardless of whether the employee is working or not x • compensation for notice given during temporary lay-off (no obligation to work) x • compensation for lilegal dismissal x • different support arrangements in conjunction with employment termination, exceeding the notice period (e.g., "golden handshake") x Salaries that are controlled in bankruptcy and fell due before the bankruptcy X Remuneration for employee invention x Compensation of tax-free expenses x • daily allowances and compensation for expenses that are based on a collective agreement, in so far as their maximum amount is in compliance with the Finnish Tax Administration's decision on the compensation of tax-free expenses x • for exceeding amount x x Cash profit-related bonus x • diftional wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in service x • duitoinal wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in service x • customary daily allowance <td< td=""><td></td><td>~</td><td>X</td></td<>		~	X
Evening allowance x Pay for the period of notice x Pay for the period in accordance with the contract and the accrued holiday compensations for a maximum period of six months, regardless of whether the employee is working or not x • compensation for notice given during temporary lay-off (no obligation to work) x • compensation for notice given during temporary lay-off (no obligation to work) x • compensation for illegal dismissal x • different support arrangements in conjunction with employment termination, exceeding the notice period (e.g. "golden handshake") x Salaries that are controlled in bankruptcy and fell due before the bankruptcy X Remuneration for employee invention x • daily allowances and compensation for expenses that are based on a collective agreement, in so far as their maximum amount is in compliance with the Finnish Tax Administration's decision on the compensation of tax-free expenses x • for exceeding amount x x Cash profit-related bonus x x • when in place of personnel fund procedure x x Cash profit-related bonus x x • customary item or moneary gift given to the employee on anniversary or similar occasion x Supplementary sickness allowance; additional salary paid following the end			
Pay for the period of notice in for notice period in accordance with the contract and the accrued holiday compensations for a maximum period of six months, regardless of whether the employee is working or not compensation for notice given during temporary lay-off (no obligation to work) compensation for illegal dismissal different support arrangements in conjunction with employment termination, exceeding the notice period (e.g. "golden handshake") Salaries that are controlled in bankruptcy and fell due before the bankruptcy A Compensation for employee invention A Compensation for expenses different support expenses compensation of tax-free expenses compensation of tax-free expenses compensation of tax-free expenses compensation for use customary item or monetary gift given to the employee on anniversary or similar occasion x Clift cash and vouchers (paid by employer) customary item or monetary gift given to the employee on anniversary or similar occasion x Customary item or monetary gift given to the employee on anniversary or similar occasion x customary item or monetary gift given to the employment relationship. Requires supplementary daily allowance customary item or protectures customary item or protectures customary item or monetary gift given to the employment relationship. Requires customary item or monetary gift given to the employment relationship. Requires customary item or protectures customary daily allowance customary item or protectures customary daily allowance customary item or protectures	•		
for notice period in accordance with the contract and the accrued holiday compensations for a maximum period of six months, regardless of whether the employee is working or not x compensation for notice given during temporary lay-off (no obligation to work) compensation for inlegal dismissal compensation for inlegal dismissal x different support arrangements in conjunction with employment termination, exceeding the notice period (e.g. "golden handshake") Salaries that are controlled in bankruptcy and fell due before the bankruptcy Remuneration for employee invention Compensation for expenses daily allowances and compensation for expenses that are based on a collective agreement, in so far as their maximum amount is in compliance with the Finnish Tax Administration's decision on the compensation of tax-free expenses of accepting amount x X compensation for use (from expenses) v to rexceeding amount x x compensation for use (fit cash and vouchers (paid by employer) additional wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in service x supplementary sickness allowance; additional salary paid following the end of sick pay or supplementary daily allowance when paid upon termination of employment x x compensation paid by own employer for lectures single lectures, normally x compensation paid by own employer for lectures as part of a company's teaching activities, may be an employment relationship. Requires supervision of the preparation of contents and of the implementation x e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordance x x			
maximum period of six months, regardless of whether the employee is working or not X compensation for notice given during temporary lay-off (no obligation to work) compensation for illegal dismissal different support arrangements in conjunction with employment termination, exceeding the notice period (e.g. "golden handshake") Salaries that are controlled in bankruptcy and fell due before the bankruptcy Remuneration for employee invention Ax dilfy allowances and compensation for expenses that are based on a collective agreement, in so far as their maximum amount is in compliance with the Finnish Tax Administration's decision on the compensation of tax-free expenses for exceeding amount Ax Cash profit-related bonus when in place of personnel fund procedure Compensation for use Gift cash and vouchers (paid by employer) additional wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in service x Holiday bonuses e. e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment x compensation fees as the furures, or and by an ployer for lectures as part of a company's teaching activities, may be an employment relationship. Requires supervision of the preparation of contents and of the implementation x x x x x x x x x x x x x			
 compensation for illegal dismissal different support arrangements in conjunction with employment termination, exceeding the notice period (e.g. "golden handshake") Salaries that are controlled in bankruptcy and fell due before the bankruptcy Remuneration for employee invention X Compensation for expenses dialy allowances and compensation for expenses that are based on a collective agreement, in so far as their maximum amount is in compliance with the Finnish Tax Administration's decision on the compensation of tax-free expenses for exceeding amount x Cash profit-related bonus when in place of personnel fund procedure customary item or monetary gif given to the employee on anniversary or similar occasion supplementary sickness allowance; additional salary paid following the end of sick pay or supplementary dialy allowance e. e. e. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment x compensation for expenses x 	maximum period of six months, regardless of whether the employee is working or not	х	
 different support arrangements in conjunction with employment termination, exceeding the notice period (e.g. "golden handshake") Salaries that are controlled in bankruptcy and fell due before the bankruptcy Remuneration for employee invention (A) Compensation for expenses daily allowances and compensation for expenses that are based on a collective agreement, in so far as their maximum amount is in compliance with the Finnish Tax Administration's decision on the compensation of tax-free expenses for exceeding amount (A) (Cash profit-related bonus (A) (Compensation for use (Compensation for use	 compensation for notice given during temporary lay-off (no obligation to work) 		х
period (e.g. "golden handshake") x Salaries that are controlled in bankruptcy and fell due before the bankruptcy x Remuneration for employee invention x Compensation for expenses daily allowances and compensation for expenses that are based on a collective agreement, in so far as their maximum amount is in compliance with the Finnish Tax Administration's decision on the compensation of tax-free expenses x for exceeding amount x Cash profit-related bonus x for exceeding amount fund procedure x Compensation for use Cift cash and vouchers (paid by employer) additional wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in service x customary item or monetary gift given to the employee on anniversary or similar occasion x Supplementary sickness allowance; additional salary paid following the end of sick pay or supplementary daily allowance Holiday bonues e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment x compensation paid by own employer for lectures x sa part of a company's teaching activities, may be an employment relationship. Requires supervision of the preparation of contents and of the implementation x Fringe benefits e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordance	compensation for illegal dismissal		х
Salaries that are controlled in bankruptcy and fell due before the bankruptcy × Remuneration for employee invention x Compensation for expenses × • daily allowances and compensation for expenses that are based on a collective agreement, in so far as their maximum amount is in compliance with the Finnish Tax Administration's decision on the compensation of tax-free expenses × • for exceeding amount x Cash profit-related bonus × • when in place of personnel fund procedure × Compensation for use × Gift cash and vouchers (paid by employer) × • additional wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in service × • customary item or monetary gift given to the employee on anniversary or similar occasion × Supplementary sickness allowance; additional salary paid following the end of sick pay or supplementary daily allowance × Holiday bonuses × × • e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment × * single lectures, normally × × • e.g. actomprise of a company's teaching activities, may be an employment relationship. Requires supervision of the preparation of contents and of the implementation × Fringe benefits	different support arrangements in conjunction with employment termination, exceeding the notice		
Remuneration for employee invention x Compensation for expenses x • daily allowances and compensation for expenses that are based on a collective agreement, in so far as their maximum amount is in compliance with the Finnish Tax Administration's decision on the compensation of tax-free expenses x • for exceeding amount x Cash profit-related bonus x • when in place of personnel fund procedure x Compensation for use x Gift cash and vouchers (paid by employer) x • daily allowance x • duitional wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in service x • customary item or monetary gift given to the employee on anniversary or similar occasion x Supplementary sickness allowance; additional salary paid following the end of sick pay or x • e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment x • e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment x • e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment x • e.g. end-of-holiday pay where prove for lectures x • single lectures, normally x • somple lectures, normally	period (e.g. "golden handshake")		х
Compensation for expenses x • daily allowances and compensation for expenses that are based on a collective agreement, in so far as their maximum amount is in compliance with the Finnish Tax Administration's decision on the compensation of tax-free expenses x • for exceeding amount x Cash profit-related bonus x • when in place of personnel fund procedure x Compensation for use x Gift cash and vouchers (paid by employer) x • additional wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in service x • customary item or monetary gift given to the employee on anniversary or similar occasion x Supplementary sickness allowance; additional salary paid following the end of sick pay or supplementary daily allowance x Holiday bonuses x x • e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment x • single lectures, normally x x • compensation paid by own employer for lectures x x • as part of a company's teaching activities, may be an employment relationship. Requires supervision of the preparation of contents and of the implementation x Fringe benefits x x	Salaries that are controlled in bankruptcy and fell due before the bankruptcy	х	
 daily allowances and compensation for expenses that are based on a collective agreement, in so far as their maximum amount is in compliance with the Finnish Tax Administration's decision on the compensation of tax-free expenses for exceeding amount Cash profit-related bonus when in place of personnel fund procedure Compensation for use additional wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in service customary item or monetary gift given to the employee on anniversary or similar occasion customary item or monetary gift given to the employee on anniversary or similar occasion customary item or monetary gift given to the employee on anniversary or similar occasion customary daily allowance; additional salary paid following the end of sick pay or supplementary daily allowance e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment single lectures, normally compensation paid by own employer for lectures as part of a company's teaching activities, may be an employment relationship. Requires supervision of the preparation of contents and of the implementation e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordance 	Remuneration for employee invention		х
as their maximum amount is in compliance with the Finnish Tax Administration's decision on the compensation of tax-free expenses x for exceeding amount x Cash profit-related bonus when in place of personnel fund procedure x Compensation for use x Gift cash and vouchers (paid by employer) additional wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in service x customary item or monetary gift given to the employee on anniversary or similar occasion x Supplementary sickness allowance; additional salary paid following the end of sick pay or supplementary dily allowance x Holiday bonuses (e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment x compensation fees x single lectures, normally x compensation paid by own employer for lectures x as part of a company's teaching activities, may be an employment relationship. Requires supervision of the preparation of contents and of the implementation x Fringe benefits (e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordance x	Compensation for expenses		
compensation of tax-free expensesxfor exceeding amountxCash profit-related bonusx• when in place of personnel fund procedurexCompensation for usexGift cash and vouchers (paid by employer)x• additional wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in servicex• customary item or monetary gift given to the employee on anniversary or similar occasionxSupplementary sickness allowance; additional salary paid following the end of sick pay orxsupplementary daily allowancexHoliday bonusesx• e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employmentx• single lectures, normallyx• compensation paid by own employer for lecturesx• as part of a company's teaching activities, may be an employment relationship. Requiresx• e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordancex	• daily allowances and compensation for expenses that are based on a collective agreement, in so far		
for exceeding amountxCash profit-related bonusxCash profit-related bonusxWhen in place of personnel fund procedurexCompensation for usexGift cash and vouchers (paid by employer)x• additional wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in servicex• customary item or monetary gift given to the employee on anniversary or similar occasionxSupplementary sickness allowance; additional salary paid following the end of sick pay orx• e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employmentx• compensation paid by own employer for lecturesx• as part of a company's teaching activities, may be an employment relationship. Requires supervision of the preparation of contents and of the implementationx• e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordance yx			
Cash profit-related bonus x • when in place of personnel fund procedure x Compensation for use x Gift cash and vouchers (paid by employer) x • additional wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in service x • customary item or monetary gift given to the employee on anniversary or similar occasion x Supplementary sickness allowance; additional salary paid following the end of sick pay or x • e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment x • compensation paid by own employer for lectures x • single lectures, normally x • compensation of a company's teaching activities, may be an employment relationship. Requires supervision of the preparation of contents and of the implementation x • e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordance x	compensation of tax-free expenses		х
 when in place of personnel fund procedure x Compensation for use Gift cash and vouchers (paid by employer) additional wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in service customary item or monetary gift given to the employee on anniversary or similar occasion Supplementary sickness allowance; additional salary paid following the end of sick pay or supplementary daily allowance e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment single lectures, normally compensation paid by own employer for lectures as part of a company's teaching activities, may be an employment relationship. Requires supervision of the preparation of contents and of the implementation Fringe benefits e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordance 	for exceeding amount	х	
Compensation for usexGift cash and vouchers (paid by employer)Image: cash and vouchers (paid by employer)Image: cash and vouchers (paid by employer)• additional wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in serviceX• customary item or monetary gift given to the employee on anniversary or similar occasionXSupplementary sickness allowance; additional salary paid following the end of sick pay orXsupplementary daily allowanceXHoliday bonusesImage: cash and vouchers, normally• e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employmentXLecturing or presentation feesImage: cash and yourne paid by own employer for lectures• single lectures, normallyX• compensation paid by own employer for lecturesX• as part of a company's teaching activities, may be an employment relationship. RequiresXsupervision of the preparation of contents and of the implementationXFringe benefitsImage: cash and of the implementationX	Cash profit-related bonus		
Gift cash and vouchers (paid by employer) Image: additional wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in service X • customary item or monetary gift given to the employee on anniversary or similar occasion X Supplementary sickness allowance; additional salary paid following the end of sick pay or X Supplementary daily allowance X Holiday bonuses X • e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment X Lecturing or presentation fees X • single lectures, normally X • compensation paid by own employer for lectures X • as part of a company's teaching activities, may be an employment relationship. Requires supervision of the preparation of contents and of the implementation X Fringe benefits X			Х
 additional wage or salary items, e.g. Christmas bonus, 13th month pay, bonus for years in service x customary item or monetary gift given to the employee on anniversary or similar occasion x Supplementary sickness allowance; additional salary paid following the end of sick pay or supplementary daily allowance e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment single lectures, normally compensation paid by own employer for lectures as part of a company's teaching activities, may be an employment relationship. Requires supervision of the preparation of contents and of the implementation Fringe benefits e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordance 			х
 customary item or monetary gift given to the employee on anniversary or similar occasion x Supplementary sickness allowance; additional salary paid following the end of sick pay or supplementary daily allowance e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment x Lecturing or presentation fees single lectures, normally compensation paid by own employer for lectures as part of a company's teaching activities, may be an employment relationship. Requires supervision of the preparation of contents and of the implementation Fringe benefits e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordance 			
Supplementary sickness allowance; additional salary paid following the end of sick pay or x Supplementary daily allowance Holiday bonuses • e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment X Lecturing or presentation fees • single lectures, normally • compensation paid by own employer for lectures X • as part of a company's teaching activities, may be an employment relationship. Requires X supervision of the preparation of contents and of the implementation X Fringe benefits • e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordance x		X	
supplementary daily allowance X Holiday bonuses Image: Comparison of the preparation of the preparation of contents and of the implementation X • e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment X Lecturing or presentation fees Image: Company: Static paid by own employer for lectures X • as part of a company's teaching activities, may be an employment relationship. Requires X • supervision of the preparation of contents and of the implementation X • e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordance X			X
Holiday bonuses Image: standard structure • e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment X Lecturing or presentation fees Image: structure • single lectures, normally X • compensation paid by own employer for lectures X • as part of a company's teaching activities, may be an employment relationship. Requires supervision of the preparation of contents and of the implementation X Fringe benefits Image: structure X • e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordance X			х
• e.g. end-of-holiday pay, holiday pay increment, also when paid upon termination of employment × Lecturing or presentation fees • single lectures, normally • compensation paid by own employer for lectures × • as part of a company's teaching activities, may be an employment relationship. Requires × • supervision of the preparation of contents and of the implementation × • Fringe benefits ×			
Lecturing or presentation fees x • single lectures, normally x • compensation paid by own employer for lectures x • as part of a company's teaching activities, may be an employment relationship. Requires x • supervision of the preparation of contents and of the implementation x Fringe benefits x • e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordance x		х	
 single lectures, normally compensation paid by own employer for lectures as part of a company's teaching activities, may be an employment relationship. Requires supervision of the preparation of contents and of the implementation Fringe benefits e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordance 			
 compensation paid by own employer for lectures as part of a company's teaching activities, may be an employment relationship. Requires supervision of the preparation of contents and of the implementation Fringe benefits e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordance 			х
 as part of a company's teaching activities, may be an employment relationship. Requires supervision of the preparation of contents and of the implementation x Fringe benefits e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordance x 		х	
supervision of the preparation of contents and of the implementation x Fringe benefits - • e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordance -			
• e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordance	supervision of the preparation of contents and of the implementation	х	
	Fringe benefits		
with the Tax Administration's guidelines or, in absence of these, fair value	• e.g. accommodation, meals, car, use of telephone etc.; monetary value is determined in accordance	v	
	with the Tax Administration's guidelines or, in absence of these, fair value	X	
earnings comprising a fringe benefit only (if the employee has not been paid, in conjunction with	earnings comprising a fringe benefit only (if the employee has not been paid, in conjunction with		
salary payment, a monetary salary that is sufficient for deducting the employee's pension contribution,	salary payment, a monetary salary that is sufficient for deducting the employee's pension contribution,		
	but pension cover is accrued, the employer may deduct the pension contribution during the year in		
	connection with the next payment of salaries)	х	
	Remuneration for positions of trust		
	 for those who are not in an employment relationship, if TyEL insurance cover has been arranged voluntarily. 	¥	
(intraini)	voluntarily Earnings subject to taxation at source		
	Compensation and remuneration paid for activities closely related to the employment relationship		
e.g. initiative or writer's fees			
	 remunerations paid by the employer for positions of trust 		
	Pay for a waiting period; compensation for the delayed payment of salary		х
	Increment for inconvenient working conditions	х	

Earnings	Yes	No
Pay for a period of apprenticeship and training agreement period		
 when the employment contract is signed between the employer and employee 	х	
 if the contract is signed only between the employer and an educational institution, it does not 		
constitute an employment relationship		х
Share options and bonds with warrants		x
Salary paid pursuant to the Pay Security Act, which if paid by the employer, would have been TyEL		Λ
earnings	х	
Salaries which, due to their small amount, are not subject to withholding tax, e.g. a student's salary	x	
Service charges or tips	~	
 service charges or tips from customers in an equal amount as in the previous taxation, unless other 		
account is provided	х	
Compensation for working time reduction leave	x	
Commission	X	
 in so far as it is subject to the withholding tax and the person is not self-employed 	х	
Service compensation, in so far as it is subject to withholding tax	x	
Daily allowances, in so far as they are subject to withholding tax	x	
Royalties	X	х
Sick pay	х	~
 compensation related to an illness received by the employee from a party other than the employer, 	A	
compensation related to an inness received by the employee from a party other than the employer, e.g. the Social Insurance Institution (Kela)		х
	v	^
Increment paid for work during shut-down	X	
Sunday work increment	X	
Commission on profits	X	
Performance-based bonus	X	
Production increment	X	
Production bonus	X	
Tool compensation, in so far as it is subject to withholding tax	х	
Total wages or salary of an employee in subsidised employment	Y	
employment subsidy, labour market subsidy, combined subsidy	X X	
Insurance contributions for a voluntary individual pension insurance paid by the employer	^	
• in so far as they are considered the employee's salary under section 68 of the Income Tax Act (level		v
exceeding the so-called normal pension cover)	Y	Х
Contributions for an endowment insurance taken out by the employer for the employee	х	×
Share issue directed at employees		X
Aid paid to the unemployed him/herself		Х
practical training, if on labour market support		
practical training based on the Employment Decree		
compensation for job alternation leave part time incompany for an ample we when here transformed to part time work		
part-time increment for an employee who has transferred to part-time work		
Supplementary daily allowance; the difference between the salary paid by the employer's sickness		
fund or employer and the daily allowance	х	
Salary for work abroad	×	
in accordance with the pensionable earnings determined for the employee Compared to a corrected or is accordance with the Disability Services Act	X	
Compensation paid to a caretaker in accordance with the Disability Services Act	X	
Compensation for stand-by time	х	х
Tax-free daily allowance and compensations		
Profit distribution	Y	Х
Holiday compensation	X	
Holiday pay	X	
Shift-work increment	X	
Overtime increment	X	
	х	
Overtime compensation Supplementary overtime pay	Х	