

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

Earnings	Yes	No
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		
• 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 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
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		
• 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 daily allowance		X
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		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 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 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)	X	
Remuneration for positions of trust		
• for those who are not in an employment relationship, if TyEL insurance cover has been arranged voluntarily	X	
Earnings subject to taxation at source	X	
Compensation and remuneration paid for activities closely related to the employment relationship	X	
• 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		X
Increment for inconvenient working conditions	X	

Earnings	Yes	No
Pay for a period of apprenticeship and training agreement period		
• when the employment contract is signed between the employer and employee	x	
• if the contract is signed only between the employer and an educational institution, it does not constitute an employment relationship		x
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 earnings	x	
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	x	
Compensation for working time reduction leave	x	
Commission		
• in so far as it is subject to the withholding tax and the person is not self-employed	x	
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
Sick pay	x	
• compensation related to an illness received by the employee from a party other than the employer, e.g. the Social Insurance Institution (Kela)		x
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	x	
Total wages or salary of an employee in subsidised employment		
• employment subsidy, labour market subsidy, combined subsidy	x	
Insurance contributions for a voluntary individual pension insurance paid by the employer	x	
• in so far as they are considered the employee's salary under section 68 of the Income Tax Act (level exceeding the so-called normal pension cover)		x
Contributions for an endowment insurance taken out by the employer for the employee	x	
Share issue directed at employees		x
Aid paid to the unemployed him/herself		x
• practical training, if on labour market support		
• practical training based on the Employment Decree		
• compensation for job alternation leave		
• 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	x	
Salary for work abroad		
• in accordance with the pensionable earnings determined for the employee	x	
Compensation paid to a caretaker in accordance with the Disability Services Act	x	
Compensation for stand-by time	x	
Tax-free daily allowance and compensations		x
Profit distribution		x
Holiday compensation	x	
Holiday pay	x	
Shift-work increment	x	
Overtime increment	x	
Overtime compensation	x	
Supplementary overtime pay	x	