

Mobility: Posted Worker alert

November 2021



Finland

New policies relating to Posted Workers

Executive summary

Effective 1 October 2021, Finnish Posted Worker notifications must include the posted employee's personal details. In addition, posting companies can now declare more than one workplace for the services rendered to a given contractor.

Background

The Finnish Act on Posting Workers initially came into force in June 2016. As of 1 September 2017, companies posting employees to Finland must submit a notification to the Finnish Occupational Safety and Health Authority (Työsuojeluhallinto) prior to the start of the services. The notifications can be submitted online, and the forms are available in Finnish, Swedish and English. The notification form includes details of the service provider, including the legal representative and host liaison, the service recipient, the posting to Finland and the number of employees posted to render services to a given contractor.

The notification obligation applies to employers established, and performing activities, in a EU Member State, that post employees to Finland for a limited period to provide services:

- ▶ to clients (i.e., subcontracted work)
- ▶ within the same group of related companies (i.e., an intragroup transfer)
- ▶ acting as a foreign temporary employment agency and making temporary agency workers available in Finland

Companies that post employees to work in Finland for five working days or less within the same group of companies (i.e., an intragroup transfer) are exempt from the notification requirement, unless they are in the construction industry.

The planned posting, as well as prior postings within the four months preceding the end of the planned posting, should be considered when assessing the number of days worked by the posted employee.

Where substantial changes to the information contained in a notification are required, the posting company must submit a supplementary notification as soon as the changes occur. Otherwise, the services cannot continue to be rendered. Examples of substantial changes to a notification include changes to:

- ▶ the contact details of the posting entity, contractor, builder or main contractor
- ▶ the liaison of the posting company in Finland
- ▶ the workplace (location) in Finland
- ▶ the worker or the duration of the posting of said worker

Posting companies that do not fulfil their notification duties are subject to financial penalties. Late notifications (i.e., after the posted worker starts to provide services in Finland) may trigger fines of EUR 1,000 to EUR 10,000.

Changes to the Finnish notification system

As of 1 October 2021, Finnish EU Posted Worker notifications must also include:

- ▶ personal data necessary to identify each posted worker, including:
 - ▶ their personal identification number (e.g., date of birth)
 - ▶ their tax identification number in their country of residence
 - ▶ in the case of construction work, the tax number issued by the Tax Administration in Finland (if issued)
 - ▶ their start and end dates or the estimated end date of the posting
- ▶ for companies in the construction industry, identifying details and contact information for the builder and the main contractor in Finland

Further, posting companies may now declare the details of several workplaces/sites in a single notification, unless they are in the construction industry. Posting companies in the construction industry must submit separate notifications for each construction site.

Next steps

EY will continue to monitor these developments. Should you have any questions, please contact any of our immigration professionals.

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