



# GMS Flash Alert

## Immigration Edition

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# Finland – When Posting Workers, Notify Occupational Safety and Health Authority

Starting on 1 September 2017, a company posting foreign workers to Finland is required to notify Tyosuojelu, the Occupational Safety and Health Authority, before they begin working.<sup>1</sup>

The applicability of the reporting duty should be checked in all cases when the posting of workers is based on an agreement concluded after 18 June 2016 and the posting begins after 1 September 2017. The notification may be applicable even for one-day postings, depending on the type of work and agreement.

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## WHY THIS MATTERS

Companies interested in bringing/sending workers into Finland to perform work must meet this new notification obligation; if they fail to do so, penalties may be applied.

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## Other Key Aspects of the Notification Requirement

The notification can be made in advance when the contract for the posting of an employee is made. However, the posting company must submit a notice by the commencement of the work and at the latest on the same day the contractual work begins.

The reporting duty is fulfilled by filling out an electronic form on the Tyosuojelu.fi Web site.<sup>2</sup> The notification can also be made through private service providers, such as Tilajavastuu.fi.

Notification is not required if posted workers are sent to Finland by internal transfer within a group for up to five business days (please note, in the construction sector, a notification must always be made). More information on the

reporting duty and how the five-day period is determined can be found on the Web site for Occupational Health and Safety Authority (for English, click [here](#)).

A “complementary notification” is required immediately if the information provided has substantially changed. For example, changes concerning representatives, work-places, or contract partners are considered substantial changes.

A negligence fee is imposed on the posting company if:

- the notification has not been made in advance,
- it is made inadequately, or
- the complementary notification has not been made.

The default fee ranges between €1,000 to €10,000, depending for example on the nature, extent, and frequency of the negligence. The fee would be imposed by the Occupational Health and Safety Authority.

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## KPMG NOTE

Some practical aspects of this new reporting duty are still unclear and the KPMG International member firm in Finland is currently seeking additional clarifications.

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## FOOTNOTES:

- 1 The press release (in Finnish) from Finnish Parliament on the new Act, can be viewed by [clicking here](#).

For information in English, see the Web site for Tyosuojelu.fi (the common online service of the Occupational Safety and Health Authority in Finland), please [click here](#).

The Ministry of Economic Affairs and Employment has released information (in English) on its Web page on the notification obligation; to access it, [click here](#).

The Act (in English) can be found at: [Finlex / The Act on Posted Workers \(in English\)](#).

- 2 For information on the form (in English) – and to access the form itself – [click here](#).

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## Contact us

For additional information or assistance, please contact your local GMS or People Services professional\* or one of the following professionals with the KPMG International member firm in Finland:



**Jenny Blåfield-Rautanen**  
**Assistant Manager**  
Tel. + 358 50 338 6153  
[jenny.blafield-rautanen@kpmg.com](mailto:jenny.blafield-rautanen@kpmg.com)



**Anna-Leena Rautajuuri**  
**Senior Manager**  
Tel. +358 50 366 5296  
[anna-leena.rautajuuri@kpmg.com](mailto:anna-leena.rautajuuri@kpmg.com)

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**The information contained in this newsletter was submitted by the KPMG International member firm in Finland.**

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