



# GMS Flash Alert

## Employment Law

2020-254 | October 7, 2021



# Finland - Changes to Posted Worker Reporting Effective 1 October

Following the amendment of the *Act on Posting Workers* last year,<sup>1</sup> the Regional State Administrative Agency in Finland has published a new online form for notifying the occupational safety and health authority of the posting of workers. The new form requires employee-specific information and is to be used for all postings where the start date of the work in Finland is on 1 October 2021 or thereafter.<sup>2</sup>

The Agency also published a form for submitting a notification to justify the extension of the period, after which all the applicable terms and conditions of employment in Finland are applied to the posted worker, from 12 to up to 18 months. If extension is sought, the notification of extension of duration of posting is to be submitted before the posting has lasted 12 months. If the notification is lacking a justification, or is inadequately substantiated, the authority may disregard it or direct the employer abroad to provide justification for the extension.<sup>3</sup>

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## WHY THIS MATTERS

The new requirements concern the personal information of the individual being posted to Finland: full name; personal ID number in the country of citizenship; tax ID number in the country of residence; and for work in a building project, also the Finnish tax ID number.

With the new form, it is possible to notify the authority of several work sites and locations in the same notification, provided the contractor and a potential builder and main contractor are the same for all the different work sites.<sup>4</sup>

Submitting a notification and any potential supplementary notification is a prerequisite for working in Finland as a posted worker. A notification that has been completely neglected or one that is submitted after work begins is grounds for the possible imposition of a negligence fee.<sup>5</sup>

## Posted Worker Notification

According to the Finnish *Act on Posting Workers*, transposing the relevant EU directives into Finnish legislation, the posting company must report the posting of workers to the occupational safety and health authority when:

- a worker is posted to Finland for the provision of services based on sub-contracting;
- workers are posted as an internal transfer within a group (the notification must be submitted if the duration of the posting is longer than five days);\*
- hiring out a worker to a user company in Finland;
- the work is done in the construction sector, in which case a notification must always be submitted, even if the posting is an internal transfer within a group of companies.\*\*

\* Accumulated number of days taking into account all of the other workers posted by the same company to Finland during the period of posting in question, and the four months preceding the end of the posting.

\*\* In construction work, a notification and its possible supplementary notification must also be submitted to the developer and the general contractor.<sup>6</sup>

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## KPMG NOTE

Companies posting their employees to Finland are advised to make sure they have all the specific information/details on the employee and his/her posting at hand when submitting the posted worker notification.

In the construction sector, sharing the notification that contains personally identifiable data with the developer and the general contractor may also require enhanced data privacy practices.

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## FOOTNOTES:

1 For prior coverage, see [GMS Flash Alert 2020-473](#), 25 November 2021. Please note that the November *Flash Alert* refers to the legislation as "Posted Workers Act" and "Act on Posted Workers." This current report refers to the legislation as the "Act on Posting Workers." It is the same legislation.

2 Occupational Safety and Health Administration, "Reporting duty" (in English) at: <https://www.tyosuojelu.fi/web/en/employment-relationship/posted-worker/reporting-duty> .

3 Occupational Safety and Health Administration, "Notification of extension of duration of posting" (in English) at: <https://www.tyosuojelu.fi/web/en/employment-relationship/posted-worker/notification-of-extension-of-duration-of-posting> .

4 Instructions (in Finnish) by the Regional State Administrative Agency for making the notification [Asiointipalvelu \(ahtp.fi\)](#) (<https://asiointipalvelu.ahtp.fi/public/2627047/fill>).

5 Ibid.

6 *Laki työntekijöiden lähettämisestä: 17.6.2016/447 (The Act on Posting Workers)* on the Finlex website at: <https://www.finlex.fi/fi/laki/ajantasa/2016/20160447> .

## Contact us

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