

# GMS Flash Alert

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## Finland - A1 Certificate Required for Outbound Work Trips from Day 1

The Finnish Centre for Pensions (*Eläketurvakeskus* or “ETK”) has updated its instructions regarding the requirement to apply for the A1 certificate for short work-trips abroad.<sup>1</sup>

According to the new instructions, it is recommended that the employer apply for the A1 certificate for all its work-related trips abroad. There is no time limit in the updated instructions, so the requirement is from the very first day of work (“day 1”). There is no time limit in the EU regulation on social security and thus the new instructions are in line with the regulation. Regarding inbound trips to Finland, the recommendation is to also have a certificate from day 1.

If the employee is going on multiple business or educational trips during the year, a single multi-state A1 certificate is recommended. In most cases it will be granted for a year or even two. (It is also always possible to apply for the A1 certificate retroactively.)<sup>2</sup>

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### WHY THIS MATTERS

Supervision and controls of compliance with employment law regulations in the European Union (EU) have increased. It would be advisable for companies that send people out of Finland to review their policies and processes in light of these new recommendations.

It is possible that authorities in some countries may impose sanctions if an A1 certificate is missing during the person’s work abroad. Because of this, the Finnish authorities instruct all employers to apply for the A1 certificates for their employees for all work trips.

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## KPMG INSIGHTS

The new instructions may cause a degree of additional administrative burden for companies with a large Finland-outbound travelling population. Assessing the travelling population and applying for a batch of A1s to help ensure that a multi-state A1 is in place are worth considering. However it is noteworthy that the certificate can always be applied for retroactively in Finland. In some cases, this may be enough to waive sanctions in another country.

It is important that employers understand these procedures. Where employers are facing challenges or have concerns, they should reach out to their global-mobility and/or social-security tax professionals or a member of the People Services team with KPMG in Finland (see the “Contact Us” section below).

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## FOOTNOTES:

1 See (in English) "A1 certificate required for short business trips abroad" on the website for *Eläketurvakeskus* (Finnish Centre for Pensions). <https://www.etk.fi/en/topical-issues/a1-certificate-required-for-short-business-trips-abroad/> .

In Finnish, see: <https://www.etk.fi/ajankohtaista/a1-todistusta-haettava-lyhyillekin-ulkomaan-tyomatkoille/> .

Also see (in Finnish) the LinkedIn post by *Eläketurvakeskus* (Finnish Centre for Pensions) at: [https://fi.linkedin.com/posts/finnish-centre-for-pensions\\_ulkomaanty%C3%B6-a1-todistus-el%C3%A4ke-activity-7025783178011279360-y8mL](https://fi.linkedin.com/posts/finnish-centre-for-pensions_ulkomaanty%C3%B6-a1-todistus-el%C3%A4ke-activity-7025783178011279360-y8mL) . *Please note that by clicking on this link, you are leaving the KPMG website for an external site (non-KPMG, non-governmental), that KPMG is not affiliated with nor does KPMG endorse its content. Use of the external site and its content may be subject to the terms of use and/or privacy policies of its owner or operator.*

2 Ibid.

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