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GMS Flash Alert



Employment Law

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Finland – Employer Notification Obligation Expanded for Third-Country Nationals

Finland has amended the Aliens Act to expand the employer notification obligation applicable when certain third-country nationals start working in Finland. The Finnish Immigration Service refers to this notification as an "employee announcement". The amendment entered into force on 27 October 2026 and forms part of Finland's implementation of the recast EU Single Permit Directive, Directive (EU) 2024/1233.[1,2]

Under the amended rules, the notification obligation also applies where the employee is a third-country national who is a family member of an EU/EEA/Swiss citizen, as well as to third-country nationals sent to work in Finland as posted workers.[3]

WHY THIS MATTERS

Previously, the notification obligation did not apply to third-country nationals whose right to reside and work in Finland was derived from their status as family members of EU/EEA/Swiss citizens. The amended rules also clarify that the notification obligation applies to third-country nationals sent to work in Finland as posted workers. The changes may therefore increase the administrative burden for employers that hire such individuals, as well as for companies posting third-country nationals to Finland.

Following the amendment, employers may wish to consider whether their existing processes account for the employee's nationality and the circumstances in which the employee works in Finland, including whether the employee is posted to Finland by a foreign employer. The employee's nationality, immigration status, and right to work may be relevant in determining whether the notification requirement applies and the applicable deadline.

Failure to submit the required notification may lead to sanctions imposed by the police.[4]

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Key Highlights

Employer Notification Requirement

An employer is generally required to submit an employee announcement when hiring a national of a country outside the EU/EEA/Switzerland who:

- already holds a valid residence permit and right to work in Finland;
- works in Finland without a residence permit for up to 90 days in a situation permitted by law;
- is an asylum seeker who is a national of a country outside the EU or EEA;
- is a posted worker employed by a foreign company and temporarily working in Finland; or
- is a third-country national who is a family member of an EU/EEA/Swiss citizen.

The announcement must be submitted through the Finnish Immigration Service's online platform Enter Finland for employers within seven days of the start of employment or, for a posted worker, the start of work in Finland. If the employer cannot use the online platform, the notification can be submitted using the paper form within 10 days of the start of employment or the start of the posted worker's work in Finland.

The employer will generally need:

- a copy of the employee's passport or residence permit card;
- the employee's details;
- the employer's details;
- the duration of the employment;
- salary information; and
- information about the applicable collective agreement.

A separate employee announcement is not required when the employee is applying for a residence permit, and the employer has already provided, or will provide, the terms of employment for the residence permit application. It is also not required for EU/EEA/Swiss nationals or employees residing in Finland under a Brexit permit.

KPMG INSIGHTS

Employers with internationally mobile workforces might wish to consider:

- Reviewing whether their onboarding systems identify both the employee's nationality and the basis of the employee's right to reside and work in Finland.
- Assessing whether third-country national family members of EU/EEA/Swiss citizens and third-country nationals entering Finland as posted workers are captured by the employee announcement process, even when they do not require a Finnish residence permit to work in Finland.
- Allocating responsibility for checking the requirements and submitting the notification among human resources, global mobility, recruitment, and payroll teams.

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If assignees and/or their programme managers have any questions or concerns about the scope of the update, its application and potential impacts, and appropriate next steps, they should consult with their qualified professional or a member of the GMS team with KPMG in Finland (see the Contacts section).

ENDNOTES:

1 Finnish Parliament (in Finnish), "HE 80/2026 vp – Government Proposal to Parliament for an Act amending the Aliens Act," published on 29 October 2026.

2 Ministry of Economic Affairs and Employment (in Finnish), "Presidential confirmation decision."

3 Finlex website, Government Proposal to Parliament for an Act amending the Aliens Act, including the detailed reasoning concerning section 82 of the Aliens Act (in Finnish), "HE 80/2026 vp."

4 Finnish Immigration Service, "Employer's announcements on employment relationships."

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