

# Foreign Forestry Workers in Finland



### Foreign Forestry Workers in Finland

A guide for foreign workers employed in the forestry, forest machinery, and tree nursery sectors in Finland

Publisher: Occupational Safety and Health Centre

Original Text: Aki Jouhiaho, TTS Work Efficiency Institute (1st edition, 2015), updated edition

edited by: Mikko Veistola, TTS Work Efficiency Institute (2nd edition, 2025)

Layout: TTS Work Efficiency Institute Images: Marianne Ahonen Photography

Steering Committee: Forestry Sector Committee of the Occupational Safety and Health

Publishing Partners: The Finnish Forest Foundation, TTS Work Efficiency Institute,

Occupational Safety and Health Centre

Product number: 202521 ISBN: 978-951-810-918-4

2nd edition, 2025

### **Table of Contents**

Foreign Forestry Workers in Finland	5
Rights and Responsibilities of the Employee and Employer	6
Key Working Conditions and Collective Labour Agreements	7
Before Starting Work.  Permits and Registration	9
Social Security and Insurance	
During the Employment Relationship  Occupational Safety and Health  Wages and Compensation.  Taxation.  Applying for a Personal Identity Number  Employee Representatives.  Illness  Work Accidents  Layoffs	
Termination of Employment  Employee as the Resigning Party  Employer as the Terminating Party  Final Settlement – Amounts Due at the End of Employment  Certificate of Employment	
More Information	20
Glossary	21
Checklist	22

# Foreign Forestry Workers in Finland

This guide is intended for foreign workers employed in the forestry, forest machinery, and tree nursery sectors in Finland. It outlines the key rights and responsibilities of foreign workers. As a general rule, foreign workers have the same rights and responsibilities as Finnish workers. In addition to legislation, collective labour agreements and forest certification requirements also set standards and rights for forestry employers and employees.

The guide is based on the information available as of April 2025.



# Rights and Responsibilities of the Employee and Employer

A foreign worker is subject to essentially the same pay and working conditions, as well as the same occupational safety requirements, as Finnish workers. The employer is obligated to ensure the safety and health of employees at work through necessary measures. The employer must also ensure that the key terms of employment, as well as instruction and guidance for the work tasks, are provided to the foreign worker in a language they can understand.

The employee, in turn, must follow the instructions and regulations given by the supervisors and take care to ensure both their own safety and that of other workers while on the job. The employee has the right to refrain from work that poses a serious danger to their own life or health or that of other workers. The employer or their representative must be notified of the work stoppage as soon as possible.

Every employee has the right to the minimum wage and working conditions in accordance with the collective labour agreement and job classification, as well as to a safe working environment and non-discriminatory treatment.

# Key Working Conditions and Collective Labour Agreements

#### **Key Working Conditions**

According to the Employment Contracts Act (Chapter 2, Section 4), the employer must provide the employee with a written statement of at least the following essential working conditions, if they are not included in a written employment contract:

- the employer's place of business and the employee's place of residence
- the starting date of the employment
- the reason for a fixed-term employment contract and the date it ends
- the probationary period, during which either party may terminate the employment relationship immediately. The length of the probationary period may be at most half of the duration of the fixed-term contract, but no more than six months in total. A probationary period is applied only if it is agreed upon in the employment contract.
- the place of work, or if the employee does not have a primary fixed place of work, an explanation of the principles according to which the employee works at different sites or is free to determine their own place of work
- the employee's main duties
- the basis for determining the wage and other compensation, as well as the pay period
- the applicable working hours
  - for employees with variable working hours
    - in what situations and to what extent the employer has a need for labour

- the days of the week and times of day during which the employer may assign work under the Working Hours Act without requiring the employee's separate consent each time:
- in temporary agency work:
  - a) the name and location of the user company, when known;
  - b) information on the reason and duration (or estimated duration) of the order based on the user company's customer contract that forms the basis of the fixed-term employment contract;
  - c) an estimate of other tasks available in the employer's company that correspond to those agreed upon in the temporary agency worker's employment contract;
- any right to employer-provided training based on law, agreement, or practice
- how annual leave is determined
- the notice period for termination of employment, or the basis for determining it
- the collective labour agreement applicable to the work
- the insurance institution with which the employer has arranged the employee's pension security or insured the employee against occupational accidents and diseases

# Collective Labour Agreements in Forestry Work

A collective labour agreement (CLA) is an agreement between employer and employee organizations regarding the working conditions to be applied in a particular sector, including wages. Within the limits set by legislation, collective labour agreements may provide for different working conditions than those laid out in the law. It is always possible to agree locally on terms that are better than those in the collective agreement or the legislation.

Collective labour agreements are made on a sector–specific basis. The collective agreements for the forestry, forest machinery, and tree nursery sectors are universally binding. According to the Employment Contracts Act and the Act on Posted Workers, all employers operating in the sector—including foreign and non–unionized employers—are required to comply with the provisions of the collective labour agreement.

Collective labour agreements can be found at the website www.finlex.fi/fi/viranomaiset/tyoehto. On Finlex, the collective agreements for the forestry, forest machinery, and tree nursery sectors are available in Finnish and Swedish. Be sure to familiarize yourself with the collective labour agreement that applies to your work.

The Industrial Union offers a free Hermes app that can be downloaded to smartphones, where you can find the working conditions for the forestry and tree nursery sectors—such as provisions related to wages, working hours, or time off.

More information about the Hermes app is available in: Finnish, Swedish, English, Polish, Romanian, Ukrainian, Russian, Vietnamese, and Estonian) https://www.teollisuusliitto.fi/materiaalipankki/teollisuusliiton-hermes-esite/

#### **Working Hours and Annual Leave**

The regular working hours in Finland are a maximum of 8 hours per day and 40 hours per week. Exceptions to this have been agreed upon in collective labour agreements between employer and employee organizations or in accordance with the Working Hours Act. The employer must ensure whether the employee falls under the scope of the Working Hours Act. For example, forest workers (such as loggers) are not covered by the Working Hours Act.

Working overtime is always voluntary and only possible with the employee's consent. Overtime is compensated with increased pay. The workweek is, in principle, five days if the regular working time is 40 hours per week.

The length of annual leave is determined according to the Annual Holidays Act, based on the number of months worked. The employee earns 2 paid vacation days for each full month of work. However, in employment relationships that have lasted more than one year by the end of the holiday accrual year (which runs from April 1 to March 31), the employee earns 2.5 vacation days per month.

#### Working Time Reduction / Reduction Leave

Working time reduction or reduction leave—commonly known in Finnish as "pek-kaspäivät"—refers to a practice included in collective labour agreements, where employees accumulate paid time off. Reduction leave is generally accrued when the regular working time is 40 hours per week. In the collective labour agreement for the forestry and forest machinery sectors, reduction leave is accumulated based on the number of days worked. The employer grants the accrued paid time off as full days off.

# Before Starting Work

### **Permits and Registration**

As a citizen of an EU or EEA country, you do not need a residence permit for employment. However, if your work in Finland lasts longer than three months, you must register your right of residence with the Finnish Immigration Service.

As a citizen of a third country, you must apply for a residence permit for employment from your home country before coming to Finland, and you must verify your identity at a Finnish diplomatic mission. Citizens of third countries are those who are not nationals of the Nordic countries, EU countries, Liechtenstein, or Switzerland. You must have a job offer before you can apply for a residence permit for employment.

To apply for a residence permit for employment, you must have a confirmed job in Finland, sufficient education and qualifications for the job, and adequate income for the entire duration of your residence permit in Finland.

In addition, the residence permit application requires a valid passport approved by Finland, a passport photo, and colour copies of all pages in the passport that contain markings.

You cannot start working before the residence permit for employment has been granted. Residence permits may also be sector specific. In such cases, you are only allowed to work in the specific field for which the permit has been issued.

## Applying for a residence permit for employment:

- Fill out the application online and upload the required attachments at www.enterfinland.fi
- Pay the application fee by credit card or with Finnish online banking credentials, if you have them. You can also pay later at a Finnish embassy or consulate.
- After you've submitted the application, your employer will complete the necessary information in the employer's EnterFinland service. This includes, for example, working conditions and a statement of the employee's qualifications.
- 4) Visit a Finnish embassy or a VFS permit centre to verify your identity.
- 5) Wait for the decision to be processed. You can track the progress in the Enter-Finland service.
- 6) You will receive a notification by email or text message once a decision has been made. If your application is approved, your residence permit card will be sent to the embassy or consulate where you verified your identity. Bring your passport when collecting the card.
- 7) You are allowed to move to Finland. Remember that the residence permit is valid for a limited time. If your work continues, you will need to apply for an extension later.

If you already have a residence permit, check your residence permit card or the decision you received to confirm whether your permit includes the right to work.

#### Extending a residence permit

An extended residence permit is applied for in Finland through the Finnish Immigration Service, either electronically via the Enter-Finland service or by visiting a service point of the Immigration Service. The Finnish Immigration Service may grant an extension to a valid residence permit if the conditions under which your previous permit was granted still apply.

It is recommended to apply for an extended residence permit no earlier than 2 months before your current permit expires. Do not apply too early, as the Finnish Immigration Service cannot assess whether the conditions for granting the permit are still met. It is extremely important to submit your extension application before your current permit expires. If you apply only after your previous permit has already expired, you will no longer be allowed to continue working under the old permit.

If your employer remains the same, you may continue working as usual, provided you have applied for an extension before your previous permit expires. However, if you change the sector in which you work, this requires a separate extension application.

If there are any changes to your residence status or the basis for your right to work, inform your employer immediately. Give your employer a copy of the certificate showing your application is being processed and provide a copy of the new residence permit as soon as you receive it.

#### More information:

Finnish embassies and consulates:

https://um.fi/frontpage (available in Finnish, Swedish, and English)

Working in Finland Guide (Digital and Population Data Services Agency): https://www.suomi.fi/oppaat/toihin-suomeen (available in Finnish, Swedish, and English)

Finnish Immigration Service: www.migri.fi (available in Finnish, Swedish, English, and Ukrainian)

Guide to Applying for a Residence Permit for Employment (Finnish Immigration Service): https://migri.fi/tyontekijan-opas (available in Arabic, Chinese, Persian, Albanian, Thai, Vietnamese, Russian, Ukrainian, and Uzbek)

Applying for a Residence Permit and Extension Electronically: www.enterfinland.fi (available in Finnish, Swedish, and English)

### **Opening a Bank Account**

In Finland, the employer pays wages through a financial institution operating in Finland, directly into the employee's bank account. This bank account can be a Finnish one.

### **Employment Contract**

In Finland, an employment contract between the employer and employee is usually made in writing. A written employment contract is also required when the work takes place in PEFC-certified forests.

It's important to carefully review the contents of the employment contract before signing it. Keep a copy of the contract in a safe place. This makes it easier to prove what was agreed upon at the start of the employment in case of a dispute.

### Social Security and Insurance

Työnantajan tulee järjestää työntekijänsä The employer is responsible for arranging social security-related insurance for their employees. This applies to both Finnish and foreign employers.

Statutory social insurance contributions in Finland include

- earnings-related pension insurance contribution
- accident and occupational disease insurance contribution
- group life insurance contribution
- unemployment insurance contribution
- social security (health insurance) contribution, if a foreign employee works in the company for more than 4 months

The obligation to pay the employer's social security contribution and the insured person's health insurance contribution depends on whether the Health Insurance Act applies to you. This is determined by Kela (The Social Insurance Institution of Finland).

An employee of a Finnish company pays a portion of the earnings-related pension and unemployment insurance contributions. In addition to taxes, the employer deducts social security and insurance contributions from your wages, unless you have an A1 certificate proving that you are insured in a country other than Finland. A foreign employee may be covered by the insurance system of their home country.

#### Employees from the EU/EEA

If you are from the EU/EEA, you are covered by your home country's social security system and are not insured in Finland. Provide your employer with an A1 certificate as proof that you are covered by your home country's social security (including acci-

dent and pension insurance).

It is fairly common for authorities to deny an A1 certificate for a posted worker for various reasons. In such cases, the employer must take out accident and pension insurance for the employee from a Finnish insurance company.

## Employees from outside the EU/EEA

If you are from outside the EU/EEA (and not from a country with a social security agreement), Finnish social security legislation applies to you, and your employer must pay the statutory social insurance contributions from the beginning of your employment.

If you are from Switzerland or from certain countries with a social security agreement (the Nordic countries, the United States, Canada, Chile, Israel, Australia, India, China, South Korea, Japan), you are covered by your home country's social security system and are not insured in Finland. Workers coming from countries with a social security agreement must have a certificate for posted workers in accordance with the agreement. If the work lasts no more that two years, it may be possible—under pension legislation—that a foreign employer is not obligated to arrange pension insurance in Finland.

For employment lasting up to five years, the employer can apply for an exemption from the insurance obligation from the Finnish Centre for Pensions (Eläketurvakeskus). Kela, on the other hand, determines which residence-based social security benefits the employee is entitled to in Finland.

#### Pension payments

The pension accrued by the employee is paid from Finland even if the employee

moves abroad. The employer pays the pension insurance contribution on your behalf to the earnings-related pension provider. The earned pension benefits are retained even if you change jobs or if your employer's business operations cease. You can check the amount of your accrued earnings-related pension from the Finnish Centre for Pensions.

The country in which you reside when applying for a pension affects how the pension is paid. In 2025, if you live in an EU or EEA country, the United Kingdom, or Switzerland, the pension authority in your country of residence will forward your pension

application to Finland. The same applies to countries that have a social security agreement with Finland (Australia, Chile, South Korea, India, Israel, Japan, Canada, the United States). If you live in any other country, you must apply for the pension directly from the Finnish Centre for Pensions.

#### More information:

Finnish Centre for Pensions: www.etk.fi (available in Finnish and English)

Finnish Centre for Pensions – As a Foreigner in Finland https://www.tyoelake.fi/ulkomaalaisena-suomessa/ (available in Finnish, Swedish, English, Estonian, and Russian)



# During the Employment Relationship

### Occupational Safety and Health

According to the Occupational Safety and Health Act, the primary responsibility for workplace safety lies with the employer. The employer's statutory obligations include providing the employee with sufficient information about workplace hazards and risks, and training them in safe working methods. The employee should ask questions if anything is unclear.

The employee is obligated to follow the safety instructions established in the workplace, take potential hazards into account, and report any deficiencies they observe in the work environment to their supervisor and the occupational safety representative. If the work poses a serious risk to the employee's own life or health, or to that of other employees, the employee has the right to refrain from performing such work. The employer must provide the employee with appropriate safety and protective equipment and replace any damaged items with new ones. The employee is obligated to use machines, devices, tools, personal protective equipment, and safety devices properly.

According to the law, in workplaces where at least ten employees work regularly, the employees must elect an occupational safety representative and two deputy representatives from among themselves. The requirement to appoint occupational safety representatives does not apply to foreign employees working for a foreign employer.

The employer has a statutory obligation

to arrange occupational health care for all employees. This requirement also applies to foreign employers who post workers to Finland for a limited period. The goal of occupational health care is to prevent health risks caused by work and working conditions, and to promote work ability and health. You can visit an occupational health doctor or nurse without any cost to you. The contents of occupational health services are defined in the occupational health care agreement and action plan, and not all services are necessarily available in all cases (e.g., medical treatment).

The employer must take out accident and occupational disease insurance for their employees. The insurance covers expenses and loss of income caused by work-related accidents and occupational diseases. Information about the insurance company must be made available to employees at the workplace.

### **Wages and Compensation**

Wages and compensation must comply with at least the terms of the collective labour agreements for the forestry, forest machinery, and tree nursery sectors. These collective agreements also apply to employees working in Finland for a foreign employer, including posted workers.

According to the collective labour agreement for the forestry, forest machinery, and tree nursery sectors, wages are paid every two weeks, or once a month if agreed. When wages are paid, the employer must provide the employee with a payslip showing the hours worked, base pay, wage

supplements, paid compensations, and deductions from the salary.

Pension accrues from all work, whether the employment relationship is short or long, as long as the wage exceeds the lower limit for pension insurance, which is €70.08 per month in 2025. The pension insurance contributions paid by the employer are shown on the payslip.

Some of the compensations paid may be tax-free, such as daily allowances and reimbursements for expenses, e.g., for travel or the use of a chainsaw. The detailed criteria for wages and compensations are defined in the collective labour agreement. Keep a record of the hours you work and compare them to the payslip you receive. Immediately notify your employer of any discrepancies.

If the payment of wages is delayed or your employer is insolvent, you have the possibility to claim your wages through the wage guarantee system. However, work performed does not entitle you to wage guarantee if the work was done by an employee who was employed by a foreign employer and came to Finland temporarily for work.

#### More information:

Occupational Safety Administration www.tyosuojelu.fi

Pension: Earnings-Related Pension Service www.tyoelake.fi (available in Finnish, English, Estonian, and Russian)

Wage guarantee: KEHA Centre https://www.keha-keskus.fi/palkkaturva (available in Finnish and Swedish)

#### **Taxation**

Your taxation in Finland is determined by how long you work in Finland. The employer withholds the tax at the same time as paying the wages.

#### Working for Less than 6 Months

A person coming to Finland for no more than six months is subject to limited tax liability. Taxation depends on whether the employer is Finnish or foreign. If a foreign employer has a permanent establishment in Finland, it is treated like a Finnish employer, and the employee's wages are taxed in Finland.

If you come to work for less than six months and your employer is Finnish, a 35% withholding tax is applied to the total amount of your salary and benefits in kind. The withholding tax is the final tax, and generally, no tax return is filed in Finland for the salary.

If your income earned in Finland is at least 75% of your total annual income and you live in a country within the European Economic Area, you can later request progressive taxation instead of the 35% withholding tax.

Obtain a Finnish personal identity number and a withholding tax card from the tax office. The withholding tax card must be provided to your employer. After your employment ends, the employer is required to give the employee a certificate of the wages paid and the withholding tax deducted. The certificate must be kept, as you may need to present it to the tax authorities in your country of residence. For the sake of your home country's tax authorities, it is also recommended to request the certificate in English.

If you work in Finland for less than 6 months

and receive your salary from a foreign employer, you will not be required to pay taxes on your salary in Finland. You will file a tax return and pay taxes only in your home country. However, if your foreign employer has a permanent establishment in Finland, it is treated as a Finnish employer, and your salary will be taxed in Finland.

#### Working for over 6 months

If you come to work for more than six months, you will pay taxes on your salary in Finland as usual. It does not matter whether you receive your salary from a Finnish or a foreign employer. You must file a tax return in Finland once a year.

You will receive a personal identity number when your residence permit is granted. You can apply for the tax card at the tax office. It is important to present the tax card or prepayment certificate to the tax authorities, as otherwise, 60% withholding tax will be deducted from your salary.

If your employer is from a country other than Finland and does not have a permanent establishment in Finland, they are not obligated to withhold taxes from your salary for Finland. In such a case, it is important that you request the tax office to determine the prepayment tax. If the prepayment tax is not set, you will have to pay an additional charge on the tax owed.

#### More information

Tax Administration www.vero.fi (available in Finnish, Swedish, and English)

# Applying for a Personal Identity Number

A personal identity number is a unique

identifier used in Finland for identification when dealing with authorities.

When applying for a residence permit, you will automatically receive a personal identity number on your residence permit card if you have verified your identity with a Finnish authority.

If you have not yet received a personal identity number, a worker coming temporarily to Finland can obtain a Finnish personal identity number from the tax office. If the worker applying for the identity number intends to stay in Finland for at least one year, the personal identity number will be issued by the Digital and Population Data Services Agency. Obtaining the personal identity number requires in-person service at a Tax Administration service point, and an appointment is required. Bring your passport, documents proving the legality of your stay and employment, as well as the employment contract containing the key terms of your employment.

#### More information:

Tax Administration www.vero.fi (available in Finnish, Swedish, and English)

Tax Administration - Working in Finland https://www.vero.fi/henkiloasiakkaat/verokortti-ja-veroilmoitus/ulkomailta\_suomeen/toihin\_suomeen/

Digital and Population Data Services Agency: https://dvv.fi/henkiloasiakkaat (available in Finnish, Swedish, and English)

Finnish Immigration Service – Applying for Your First Residence Permit and Living in Finland: https://migri.fi-t.seravo.com/tyontekija/ (available in Finnish, Swedish, and English)

### **Employee Representatives**

Most Finnish employees belong to a trade union and an unemployment fund. Membership is voluntary. Union members pay membership fees in exchange for the union's advocacy services and membership in the unemployment fund. If an employee is a member of an unemployment fund, they are entitled to a higher unemployment allowance than the basic allowance if they become unemployed. An employee can be a member of an unemployment fund without being a member of a trade union.

Employees may, if they wish, elect a shop steward or a trust representative from among themselves to act as the employees' representative at the workplace. More detailed provisions on their duties and election can be found in the collective labour agreement and legislation for each sector.

#### Illness

Notify your employer of your illness immediately. Seek the statutory occupational health care arranged by your employer to obtain a sick leave certificate. Submit the certificate to your employer without delay. An employee is entitled to sick leave pay based on the length of employment, in accordance with the collective labour agreement and legislation.

### **Work Accidents**

A work accident refers to a sudden and unexpected event caused by an external factor that results in an injury or illness for the employee. A work accident can occur at the workplace, during a commute, or while on a work-related or business trip assigned by the employer.

Report an accident immediately to your

supervisor. The employer's mandatory accident insurance covers the medical costs resulting from the accident.

If you have a work accident during working hours or while commuting, you are entitled to sick leave pay under the collective labour agreement or to daily allowance under the Work Accident and Occupational Disease Act.

### Layoffs

A layoff means that the employer temporarily suspends the work and salary payment based on the employment contract. During the layoff, the employment relationship otherwise remains valid.

The employer may lay off an employee for two different reasons:

- The employer has a financial or production-related reason to terminate the employment contract. Work has decreased significantly and permanently, and the employee cannot be offered other work or training.
- The employer's ability to offer work has temporarily decreased, up to a maximum of 90 days. The condition is that the employee cannot be offered other work or training that meets the employer's needs.

According to the law, the employer must give notice of the layoff at least 14 days before the layoff begins. If the notice cannot be delivered personally, it can be sent by letter or electronically, adhering to the same notice period. The notice must include the reason for the layoff, the start date, and the duration or estimated duration. In other words, the employer cannot require the employee to take immediate unpaid leave. Collective labour agreements may have exceptions to this. For example,

in the forest machinery sector, the employer can lay off the employee if work is hindered by cold weather, without the 14-day notice period. The specific temperature limit that triggers this must be defined in advance.

The employee has the right to take on other work during the layoff period and to terminate such an employment contract with a five-day notice, whether it is a permanent or fixed-term employment contract.



# Termination of Employment

# Employee as the Resigning Party

When an employee resigns, they must adhere to the notice period, which typically ranges from two weeks to one month, depending on the length of the employment. After resignation, the employment relationship ends following the notice period, during which the employment continues as usual. The employer pays the salary during the notice period.

A fixed-term employment contract cannot generally be terminated before the end of the agreed period. However, it is possible to agree on a notice period for a fixed-term employment contract. The employee may terminate the contract without a notice period if the employer seriously breaches or neglects their obligations.

# Employer as the Terminating Party

The employer can only terminate a permanent employment relationship for a valid reason, which may be further specified in the collective labour agreement. The employer must adhere to the notice periods prescribed by law, unless otherwise agreed. A fixed-term employment contract cannot be terminated unless it has been specifically agreed upon in the employment contract.

In addition to termination, the employment

relationship can also be rescinded. Rescinding the employment relationship is a more severe measure than termination. The employer can rescind the employment contract immediately without a notice period only for a very serious reason. This could include a serious violation or neglect of the employment relationship or legal obligations. For example, this could occur if the employee has stolen the employer's property or endangered the safety of others.

The employee has the right to be heard before the employer terminates the employment contract.

## Termination for productional or economic reasons

A permanent employment contract can be terminated for productional or economic reasons. The termination may be due to a worsened financial situation or the restructuring of production.

Fixed-term employment contracts cannot be terminated for productional or economic reasons, unless a specific termination clause is explicitly included in the terms of the employment contract.

#### Termination for personal reasons

The employer may terminate a permanent employment relationship for personal reasons related to the employee. When terminating the employment based on personal grounds, the employer is required to issue a warning first, unless the employee should have understood the seriousness and reproachfulness of their actions even without a warning, or if the employee has previous-

ly received a warning and a new violation demonstrates the same reproachfulness or disregard for the obligations associated with the employment relationship. An employee who has received a warning has the right to be heard and the opportunity to correct their behaviour. In cases of rescinding the employment contract, a prior warning is not required.

The reason for termination must be valid and should relate, for example, to the employee's repeatedly inadequate performance, reprehensible behaviour, or violations of the applicable quidelines.

The reason for termination must not be minor, arbitrary, or discriminatory. This means that, for example, an employee cannot be terminated due to a short illness or accident, political or religious beliefs, participation in trade union activities under the Collective Labor Agreements Act, or because of pregnancy or family leave. An employee also cannot be terminated for resorting to available legal remedies.

The employee has the right to be heard before the employer terminates the employment contract.

# Final Settlement - Amounts Due at the End of Employment

When the employee's employment ends, the final settlement becomes due for payment, and more detailed provisions can be found in the collective labour agreement for each sector.

The final settlement must include a holiday allowance corresponding to the accrued and unused holiday days, which is equal to the holiday pay. According to the collective labour agreement for the forestry sector, an additional holiday bonus equivalent to

50% of the mentioned holiday allowance will be paid. However, the holiday return bonus under the collective labour agreement for the forest machinery sector is not payable.

According to the collective labour agreement for the forestry sector, an employee who has worked for such a short period or on such few days that they have not accrued holiday days according to the Annual Holidays Act is paid holiday allowance of 13.5% of their wages. Of this compensation, 2/3 is holiday pay and 1/3 is holiday bonus. For an employee who, according to the employment contract, works for no more than two months, the holiday pay can be paid as the above-mentioned percentage of holiday compensation along with the salary.

### **Certificate of Employment**

The employee has a legal right to receive a certificate of employment upon request after the termination of the employment relationship. The certificate must include the duration of the employment and the job duties. If requested by the employee, the certificate must also state the reason for the termination of employment and provide an evaluation of the employee's work skills and conduct. The certificate can be used to demonstrate previous work experience when applying for the next job.

### More Information

Working in Finland Guide, TE Services: (available in Finnish, Swedish, English, Estonian, Russian, Spanish, Polish): https://www.suomi.fi/oppaat/toihin-suomeen

Working in Finland Guide, Finnish Institute of Occupational Health: (available in Finnish, Swedish, English, Russian, Estonian, French, Somali, Chinese, Arabic, Kurdish, German, Thai, Vietnamese)
https://www.ttl.fi/teemat/tyoelaman-muutos/monimuotoinen-tyoelama/toissa-suomessa-tietoa-maahan-muutta-

Legislation Concerning Foreign Workers, Occupational Safety Administration: (available in Finnish, Swedish) www.tvosuoielu.fi/tietoa-meista/iulkai-

neille-13-kielella

www.tyosuojelu.fi/tietoa-meista/julkaisut/oppaat/ulkomaalaisena-tyontekijana-suomessa

Your Guide for Living Finland (available in Finnish, Swedish, English, Russian, Estonian, French, Somali, Spanish, Turkish, Chinese, Persian, Arabic) www.infofinland.fi

Industrial Union Hermes App (Forestry sector labour matters in Finnish, Swedish, English, Russian, Ukrainian, and soon also in Estonian) https://www.teollisuusliitto.fi/tyoelama/hermes/

Work Help Finland App https://play.goog-le.com/store/apps/details?id=fi.intermin.workhelp&hl=fi&pli=1

Induction Material for Foreign Workforce in Forestry Planting and Clearing Work – Tapio (Available in Finnish, Estonian, Ukrainian, Russian, English) https://tapio.fi/projektit/ulkomaisen-tyovoiman-perehdytysmateriaali-metsaalan-istutus-ja-raivaussahatoihin/

# Glossary

#### Foreign employee

An employee who is not a citizen of Finland.

#### Posted worker

A posted worker refers to an employee who usually works in a country other than Finland and who is sent to Finland for a limited period by a company based in another country, while the employment relationship continues

#### Foreign company

A company whose place of business is not in Finland. A company with foreign ownership but whose place of business is in Finland is not considered a foreign company.

#### Collective labour agreement

A collective labour agreement (CLA) is an agreement between the employer or a registered employer association and one or more registered employee associations. Legislation defines the areas in which deviations from the law can be agreed upon in collective labour agreements. It is generally always possible to agree on better terms for the employee than those specified in legislation. Collective labour agreements are made on a sector-specific basis. Collective labour agreements can be found at www.finlex.fi/fi/viranomaiset/tyoehto.

#### Forest certification

Forest certification demonstrates that forests are managed in an ecologically, economically, and socially sustainable manner.

In Finland, there are two forest certification systems: FSC and PEFC, each with its own certification criteria. An independent body monitors the compliance with these criteria. Forest certification requirements must be followed in forests that are certified.

#### **PEFC**

PEFC (Programme for the Endorsement of Forest Certification schemes) is an international forest certification system that promotes ecologically, socially, and economically sustainable forestry worldwide. In Finland, 83% of commercial forests are PEFC-certified.

#### **FSC**

FSC (Forest Stewardship Council) is an international, non-profit, and open membership organization committed to promoting responsible forest management. In Finland, 11% of commercial forests are FSC-certified.

### Checklist

For a foreign worker intending to work in Finland or currently working in Finland.

#### Before starting work

- If you are a citizen of an EU or EEA country and your work in Finland lasts more than three months, register your right of residence with the Finnish Immigration Service.
- If you are a citizen of a country outside the EU or EEA, apply for a residence permit for employment from the Finnish Immigration Service (enterfinland.fi).
   If you already have a residence permit, check your residence permit card or the decision you received to confirm whether your permit includes the right to work.
- Make a written employment contract and keep it safe.
- Open a bank account for salary payments, if you don't already have one suitable for this purpose.
- If you are from the EU/EEA, the United Kingdom, Switzerland, or certain countries with social security agreements (Australia, Chile, South Korea, India, Israel, Japan, Canada, China, and the USA), and you usually work in a country other than Finland, provide your employer with an A1 certificate or a certificate of the applicable social security under the social security agreement issued by the authorities in your home country.
- You will receive a personal identity number along with your residence permit application or later from the tax office.

 Once you have a personal identity number, you can apply for a tax card.
 Apply for a withholding tax card or a tax card from the tax office and provide it to your employer if you are liable for tax in Finland.

#### During the employment relationship

Request induction and ask questions.

- Take care of your own and others' occupational safety.
- Prevent occupational health risks by taking care of your work ability and health.
- Check the payslip you receive with your salary to ensure that the wages and compensations are in accordance with the collective labour agreements and Finnish legislation. You can use the Industrial Union Hermes app to assist with this.

#### At the end of the employment relationship

- If you or your employer terminate the employment contract, the notice periods must be followed.
- Ensure that you receive all amounts owed at the end of the employment relationship (salary, expense reimbursements, and holiday compensation).
- Request a certificate of employment, which you can use to demonstrate your previous work experience when applying for your next job.

#### Foreign forestry workers in Finland

This guide is intended for foreign workers employed in the forestry, forest machinery, and tree nursery sectors in Finland. It outlines the key rights and responsibilities of foreign workers. As a general rule, foreign workers have the same rights and responsibilities as Finnish workers. In addition to legislation, collective labour agreements in the sector and forest certification requirements set standards and rights for forestry employers and employees.





