

Use of foreign labour in forestry work



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Use of foreign labour in forestry work

This guide is intended for companies hiring foreign workers for forestry, forest machinery, and tree nursery work. The guide outlines the key requirements for employers, as well as for temporary work and subcontracting parties, concerning foreign workers. Requirements and rights for forestry employers and employees are set by sector-specific legislation (including the CSDD Directive), collective labour agreements, and forest certification requirements.

The information in this guide is based on the situation as of April 2025.



Before Starting Work

A foreign worker can work in Finland either as an employee of a company based in Finland or as a posted employee of a foreign company under a subcontracting or temporary employment contract. A posted employee refers to an employee who usually works in a country other than Finland and is sent to Finland for a limited period by a company based in another country, while the employment relationship continues.

Employer's obligations

The employer of a foreign worker, whose place of business is in Finland, has the obligation to:

- ensure that the foreign worker has a valid residence permit or that they do not require one
- arrange occupational health care
- take out accident and occupational disease insurance for employees. The insurance covers the costs and loss of income caused by work-related accidents and occupational diseases. Information about the insurance company must be kept visible to employees at the workplace
- ensure that the key terms of the foreign worker's employment comply with the applicable regulations and the collective labour agreement for the sector
- retain information about the foreign worker and their right to work for two years after the termination of the employment relationship

If the employee is not from an EU or EEA country:

- provide a report of the key terms of employment to the Employment

Services without delay

- inform the employee representative and the occupational safety representative of the foreign employee's name and the applicable collective labour agreement

Obligations of the employer of a posted worker

Before the work begins:

- appoint a representative in Finland who is available throughout the duration of the worker's posting
- ensure that the employee has a valid residence permit or that they do not require one
- make a notification regarding the posting of employees
- notify the Finnish Immigration Service about the terms of employment if the posted worker is a national of a non-EU or non-EEA country, or a family member of such a worker.

During employment in Finland:

- ensure the safety of employees at work
- ensure accident insurance coverage
- arrange occupational health care
- Keep the documentation available in writing for the entire duration of the posting
 - identification details of the sending company and information about responsible persons in the host country
 - identification details of the posted employees

- information about the terms of employment applicable to the employment contract of the posted worker
- information about the basis for the right to work of the posted worker
- records of working hours, payslips, and a certificate from a financial institution confirming the wages paid in relation to work in Finland
- prepare the work schedule and, when using average working hours, create a work time balancing plan, and maintain records of working hours and the driver's logbook
- keep records of annual leave
- with the consent of the posted employee, provide information about the terms of employment applicable to the employment contract to employee representatives
- ensure that workers at construction sites, such as roadworks, have visible photographic identification (identity cards), which shows the tax number registered in the public tax number register
- provide the client with information on how the social security of subcontracted and temporary workers, who are posted to Finland after the work has already started, is determined

The employer knows which country's laws apply to the posted employee's employment contract and complies with:

- At least the terms of employment as prescribed by the law on posted workers
- Regulations concerning remuneration
- Legislation on working hours, annual leave, family leave, and occupational safety, as well as the provisions of the universally binding collective labour agreement
- Collective labour agreement provisions concerning travel, accommodation,

and meal expenses, as well as accommodation conditions

- Tax legislation
- Additional employment terms for long-term postings if the work lasts at least 12 months.

More information:

Occupational Safety – Posted Worker:
<https://tyosuojelu.fi/tyosuhde/lahetetty-tyontekija> (available in Finnish, Swedish, and English)

Obligations of the client

The Client Liability Act (1233/2006) requires the client to verify that their contractual partners have fulfilled their legal obligations. The law applies to all Finnish and foreign clients who have work done in Finland as temporary work or subcontracting. The law applies to all sectors.

If the client enters into a subcontracting or temporary work agreement, they must obtain the following information from their contractual partner before the agreement is made:

- confirmation of whether the partner is registered in the prepayment register, employer register, and VAT payer register
- extract from the trade register
- information regarding tax payments
- proof of employee pension insurance and pension insurance contributions, or information showing that the contractual partner has made a payment plan for overdue pension insurance contributions
- information about the applicable collective labour agreement or key terms of employment

- Information about the arrangement of occupational health care
- proof of accident insurance in construction-related contracts)

If the contractual partner is a foreign company or a public law entity, the information must be obtained from the country where the foreign partner is based. If the contractual partner has a business ID (Y-tunnus) in Finland at the time of entering into the agreement, the client must also obtain the following information from Finland:

- confirmation of whether the partner is registered in the prepayment register, employer register, and VAT payer register
- information regarding tax payments.

The information must not be older than three months at the time the agreement is made. The client must retain all the information for at least two years after the work related to the agreement has been completed.

The Act on the Contractor's Obligations and Liability when Work is Contracted Out applies if the work of temporary employees lasts more than 10 working days or if the value of the subcontracting agreement exceeds 9,000 euros excluding VAT. This refers to the total value of the agreement, without breaking down the portion related to labour.

The client does not need to request information if they can reasonably rely on the fact that the contractual partner is fulfilling their legal obligations. Such cases may include:

- the contractual partner is a public law entity, a public limited company, or a similar foreign entity
- the contractual partner's operations are established (does not apply to construction)

- the client and the contractual partner have a previous contractual relationship (does not apply to construction)
- any other reason comparable to the above.

If the agreement is valid for more than one year, the contractual partner must provide the client with information about their tax payment and pension insurance matters every 12 months.

The client, i.e., the company using posted workers in Finland, must:

- inform the sending company that they are required to notify the labour inspection authority about the posting
- inform the sending company about the obligation to appoint a representative
- ensure that posted employees involved in subcontracting, sub-subcontracting, temporary work, or internal transfers within the company have a valid right to work in Finland
- ensure that employees' working conditions comply with occupational safety regulations
- in the case of temporary work, provide the sending company with the necessary information to fulfil employer obligations
- Provide information to the sending company about the determination of social security for subcontracted and temporary workers who are posted to Finland after the work has already started.

Permits and registration

Citizens of EU/EEA countries and Switzerland

Citizens of the European Union, Liechtenstein, Norway, or Switzerland do not need a residence permit for employees. If

their stay and employment in Finland lasts longer than three months, they must register their right of residence with the Finnish Immigration Service through the Enter Finland online service.

Citizens of Nordic countries (Iceland, Norway, Sweden, and Denmark) do not need to apply for EU registration from the Finnish Immigration Service, but instead, they will register their information with the Digital and Population Data Services Agency.

Citizens outside of EU/EEA countries and Switzerland

If the employee is a citizen of a country other than the European Union, Liechtenstein, Norway, or Switzerland, they generally need to apply for a residence permit for employment. The permit must be obtained before coming to Finland. Different work tasks require specific residence permit applications.

Some other types of residence permits also include the right to work, in which case no additional permit is required for employment. The residence permit decision, and the residence permit card indicate whether the right to work exists.

Extension of residence permit

The application for the extension of a residence permit should be made while the previous permit is still valid, and it is recommended to apply about two months before the permit expires. If the extension application is submitted on time, the foreign worker may continue working under the terms of the previous permit until the new extension is granted or a negative decision becomes final.

The application for an extended residence permit is submitted through the Enter Fin-

land online service, and a separate visit to a service point may not be required. After submitting the application, the applicant will be informed whether they need to visit a service point in person.

An extension can only be applied for in Finland. If the application is made abroad, it will be treated as an initial residence permit application, even if the applicant previously held a residence permit for Finland. In such cases, a processing fee for the first permit will also be charged.

If there are any changes to the employee's right to stay or other grounds for the right to work, the employee must immediately inform the employer.

More information:

Finnish Immigration Service www.migri.fi

Applying for a Residence Permit and Extension Electronically www.enterfinland.fi (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)

Obligation to report

Obligation to report to the Finnish Immigration Service and employee representatives

Under the Aliens Act, in addition to ensuring the right to work and retaining information, the employer has the following obligations:

- When paying wages to a non-EU or non-EEA national or their family member, the employer must provide the Finnish Immigration Service with information about

- the employed worker
- the duration of the employment relationship
- the salary
- the applicable collective labour agreement
- The employee representative must be informed of the foreign employee's name and the applicable collective labour agreement.

The above-mentioned information must be submitted to the Finnish Immigration Service without delay (within a week). The notification is made electronically through the employer's Enter Finland service

If electronic communication is not possible, the information can be submitted on paper. The information does not need to be submitted separately to the Finnish Immigration Service if it has already received the required information from the employer in connection with the residence permit application made based on the employment.

Finnish Immigration Service – Electronic Services – Employer's Enter Finland (available in Finnish, Swedish, English, Russian)

<https://www.migri.fi/tyonantajan-enter-finland>

Obligation to retain information

The information that the employer is required to retain must include

- the foreign employee's personal details
- the basis for the employee's right to work.

The information must be retained for two

years after the foreign employee's employment relationship ends. The employer may choose the method of retention, but the information must be readily accessible to the occupational safety authorities if needed.

Company representative

A foreign company sending labour to Finland must have a representative in Finland who is reachable by the posted employee and authorities throughout the duration of the posting. In practice, this means having an address in Finland. It is the responsibility of the sending company to keep information about the company and posted workers available throughout the posting period in Finland. In practice, communication with the authorities will be conducted through the representative.

A representative does not need to be appointed if the company sends workers to Finland for no more than ten days. When calculating this duration, the posting period for the specific work is considered, along with any other periods within the four months prior to the end of the posting, during which employees of the same company have worked in Finland. Each day that one or more posted employees work in Finland is considered a posting day, and the months are counted as calendar months.

The representative can be either a legal entity or a natural person, such as a service recipient in Finland (e.g., the user company of a temporary worker) authorized by the sending company, an accounting firm, or another service provider offering services related to assignments for foreign companies. If the posted worker is sent on an assignment to a company within the same corporate group in Finland, the representative could be the company operating in Finland. A foreigner who is reachable in Finland can also act as the representative.

The representative's availability in Finland means that they have a mailing address in Finland for the duration of the posting. The representative's contact information (name, phone number, email address, and postal address) must be provided to the occupational safety authorities when notifying them of the posting of employees.

If the sending company does not appoint a representative, it is obligated to pay a penalty for non-compliance.

When the posted worker begins working in Finland, the representative must have the following:

The sending company must keep the following available in writing in Finland for the entire duration of the posting:

- identification details of the sending company and responsible persons in the home country
 - the company's registered and official name, business ID, the local registration number from the home country's authorities (if applicable), and the address in the home country
- personal details of the posted employee
 - name and, if applicable, social security number, as well as age and professional qualifications for work that requires specific age and qualifications
- information regarding the posted employee's right to work
- information about the posted employee's terms of employment.

The sending company must notify the employer before the work begins in Finland who will have the above-mentioned information during the employee's posting. This ensures that the minimum employment conditions applicable to the posted worker's employment are verified. The informa-

tion must be kept for two years after the posted worker's employment in Finland has ended.

Upon request by the occupational safety authority, a certificate of salary payments or other relevant documentation must be provided. The information must be translated into Finnish, Swedish, or English if the occupational safety authority requests a translation.

If the sending company does not keep the required information available, it is obligated to pay a penalty for non-compliance.

During the Employment Relationship

Occupational safety and health, and competence

According to the Occupational Safety and Health Act, the primary responsibility for occupational safety lies with the employer. The employer has a legal obligation to arrange occupational health care for all employees and to insure them against work-related accidents and occupational diseases. This also applies to temporary and part-time foreign workers.

The employer is required to take necessary measures to ensure the safety and health of employees at work. Factors related to the work, working conditions, and the work environment, as well as the employee's personal capabilities, must be taken into account. Additionally, the employer must continuously monitor the work environment, the state of the work community, and the safety of work practices

The employer must systematically investigate and identify harmful and hazardous factors arising from the work, working hours, work premises, other work environments, and working conditions. If these hazards cannot be eliminated, their significance for the safety and health of employees must be assessed. If the employer lacks sufficient expertise, external experts must be used.

The employer must ensure that the foreign employee is provided with the key terms of the employment relationship, as well as training and guidance for their work tasks,

in a language they understand. The employee must also be given sufficient information about the harmful and hazardous factors at the workplace. If necessary, an interpreter who speaks and understands a common language must be available to assist the employee with work-related matters.

More information:

Occupational Safety Legislation for the Forestry Sector <https://ttk.fi/tyoturvalisuus/toimialakohtaista-tietoa/metsaala/metsaalan-keskeiset-tyosuojelusaannokset/>

Forest Certification Criteria

In Finland, two forest certification systems are used: PEFC and FSC. Forest certification also includes aspects related to occupational safety, health, and competence.

PEFC

According to the criteria for PEFC forest certification (PEFC FI 1002:2024), at the start of the work, the employer or client must ensure that the foreign contractor or employee is informed of their rights and responsibilities as a worker in Finland. This requirement can be met, for example, by providing or presenting the employee with a guide covering the relevant topics.

The employee must always be informed of any safety hazards and site-specific

conditions that may affect occupational safety. The employee must be provided with site-specific work instructions and maps, which indicate the boundaries of the worksite and take into account quality, environmental, occupational safety, and other requirements.

If necessary, the employee must have access to an interpreter who speaks and understands a common language for work-related matters. Work-related instructions must also be provided in a language that the employee understands.

FSC

Principle 2 of the FSC Forest Management Standard (FSC-STD-FIN-02-2023) concerns the rights and working conditions of employees. FSC also requires that the employer or contractual partner has informed the foreign worker or employee of their rights and responsibilities as an employee in Finland and that the necessary induction training has been completed. The employer must implement occupational health and safety practices tailored to the forestry sector.

Sustainability Reporting - CSRD Directive

The CSRD is the EU's sustainability reporting directive, which requires companies to report on their actions related to environmental impact, social responsibility, and good governance (ESG). The reports must be prepared in accordance with certain standards (ESRS), ensuring that the information is comparable.

Reports that are particularly relevant from a labour perspective are those related to social ESG standards under the ESRS.

- ESRS S1 Own Workforce: includes working conditions, equality, and employee diversity
- ESRS S2: Workers in the Value Chain: includes employees' working conditions and treatment
- additionally, the governance standard:
- ESRS G1: Business Conduct: includes corporate culture, corruption and bribery, payment practices, and whistleblower protection

For other standards relevant to the use of forests, companies should also be familiar with environmental and business standards.

Large companies will already be adhering to the ESRS standards by 2025, so these will also be reflected in their subcontractors and their employees.

More information:

Occupational Safety Authority
www.tyosuojelu.fi

Occupational Safety and Health Centre
<https://ttk.fi/>

Finland's PEFC standards <https://pefc.fi/standardit/suomen-pefc-standardit>

Finland's FSC standards <https://fi.fsc.org/fi-fi/metsanhoidon-fsc-standardi>

Salary and Compensation

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



Taxation of Foreign Workers

The taxation of a foreign worker in Finland depends on how long the employment lasts in Finland. If the work lasts less than 6 months, it can be done with a withholding tax card or a limited tax liability card. If the worker stays for more than 6 months, they will pay taxes in Finland as usual.

Working for less than 6 months

A person coming to Finland for up to six months is subject to limited tax liability. The taxation depends on whether the employer is Finnish or foreign. If the foreign employer has a permanent establishment in Finland, it is treated as a Finnish employer, and the employee's salary will be taxed in Finland.

If the employee works in Finland for less than 6 months and receives their salary from a **foreign employer**, they are not required to pay taxes on their salary in Finland.

An employee working for a **Finnish employer** in Finland for less than six months will pay a withholding tax of 35% on their salary and benefits. The employee must obtain a Finnish personal identity number and a withholding tax card from the tax office. The withholding tax card must be provided to the employer. As an alternative to withholding tax, the employee can opt for progressive taxation, in which case the employee must apply for a limited tax liability tax card from the tax office.

After the work ends, the employer is required to provide the employee with a certificate of the wages paid and the withholding

tax deducted. The employee can, if necessary, present this to the tax authorities in their country of residence. For the tax authorities in the home country, it is recommended that the employee request the certificate in English.

Any work compensation must always be reported to the Finnish Tax Administration, even if no tax needs to be deducted. Report the work compensation to the income register via a salary information report after each payment transaction.

Working for more than 6 months

An employee working in Finland for more than six months will pay taxes on their salary in Finland as usual. It does not matter whether they receive their salary from a Finnish or a foreign employer. The foreign employer must submit an annual report to the tax authorities regarding the wages paid to the employee, and the employee must file a tax return in Finland once a year.

If the employer is from a country other than Finland and does not have a permanent establishment in Finland, they are not obligated to withhold taxes in Finland. Instead, the employee must pay the taxes themselves as advance taxes.

If a foreign company establishes a permanent establishment in Finland or voluntarily registers as an employer in Finland, the company will have the same employer obligations as a Finnish company.

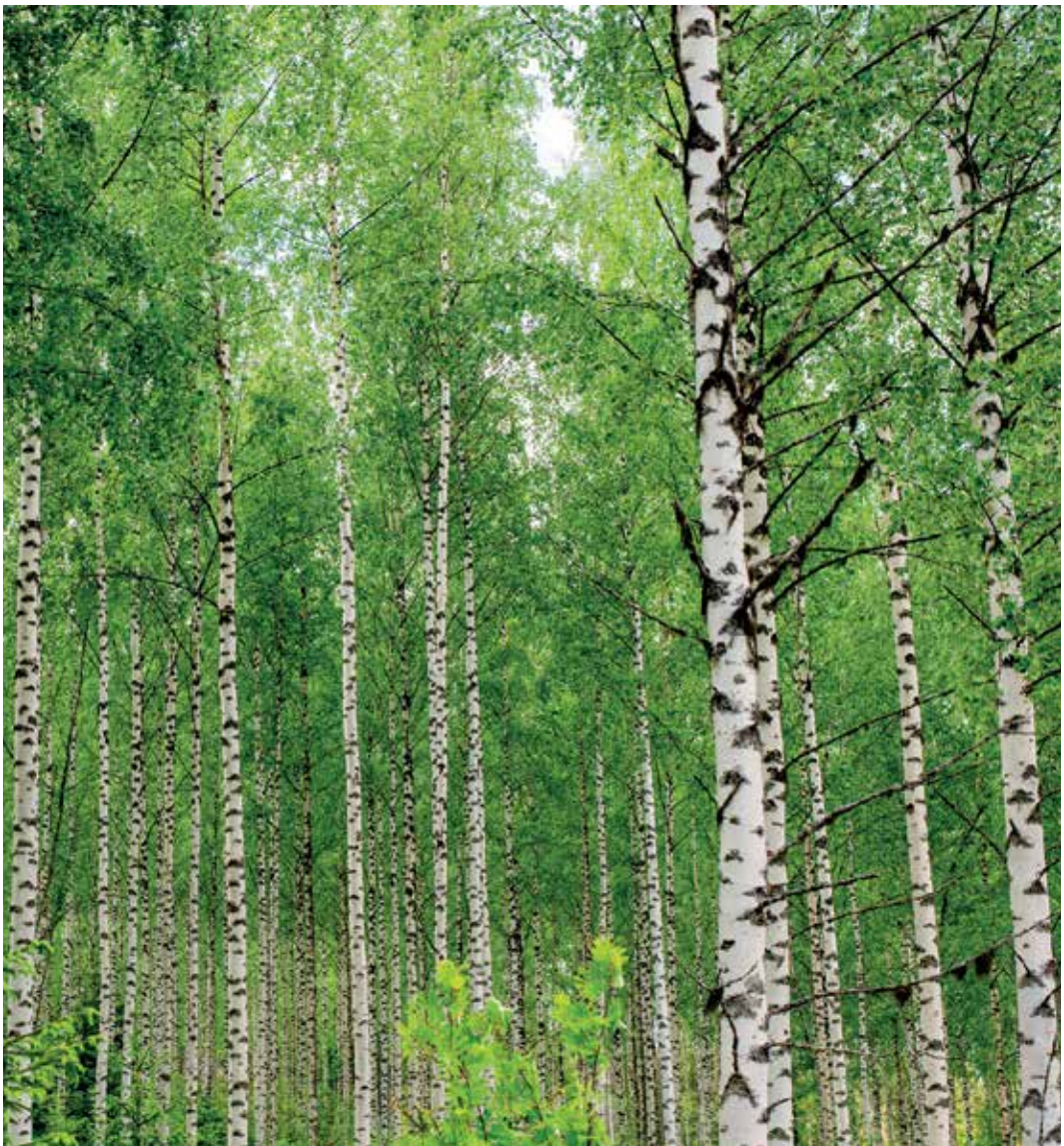
The employee must obtain a Finnish personal identity number and a tax card from the

tax office. The tax card must be provided to the employer. If the employee works temporarily in Finland, they can apply for the tax card at the tax office when applying for it. If the work lasts longer than one year, they must apply for a personal identity number from the Digital and Population Data Services Agency.

More information:

Finnish Tax Administration www.vero.fi (available in Finnish, Swedish, English, Estonian, Polish, Russian)

Työelake.fi Service www.tyoelake.fi (available in Finnish, English, Estonian, Russian)



Taxation of Foreign Companies and Entrepreneurs

A foreign company must pay income tax on its business profits in Finland if the company has a permanent establishment in Finland. The Finnish Tax Administration will determine, based on the provided information, whether the company has a permanent establishment in Finland for VAT or income tax purposes and which tax registers the company must be entered in.

A foreign company is generally required to register in the VAT register, the prepayment register, and the employer register.

The client must withhold 13% (for limited companies, other entities, and partnerships) or 35% (for sole proprietors) withholding tax from the work compensation paid to the foreign company when the work is carried out in Finland.

In the following cases, withholding tax does not need to be deducted:

- The foreign company is registered in the prepayment register
- The foreign company presents a withholding tax card to the client, with a tax rate of 0%

If the foreign recipient of the work compensation wants to avoid the withholding tax, the company should register in the prepayment register or apply for a withholding tax card with a 0% tax rate.

Temporary work

A company using temporary workers must provide the tax administration with information about the company renting the employee, when international agreements do not prevent Finland from taxing the employee's wages. The right to tax and the reporting obligation are determined by the employee's home country. The company's home country has no effect on the matter. The information must be submitted by the end of the month following the calendar month in which the company's first employee starts working for the client.

More information:

Finnish Tax Administration – Foreign Companies in Finland (available in Finnish, Swedish, English, Estonian, Polish, Russian)

<https://www.vero.fi/yritykset-ja-yhteisot/yritystoiminta/ulkomainen-yritys-suomessa/>

Social Security and Insurance

Foreign workers are subject to the same statutory insurance requirements as employees permanently residing in Finland. The employer must ensure the following insurance coverage for foreign workers:

- pension insurance premium
- accident insurance and occupational disease insurance premium
- group life insurance premium
- unemployment insurance premiums
- social security or health insurance premium, if the foreign worker is employed by the company for more than 4 months

Employees from the EU/EEA

Posted employees from EU/EEA countries are covered by their home country's social security system and are not insured in Finland. If the employee comes from an EU/EEA country, they must have with them the A1 certificate for posted workers as proof of coverage under the social security system of the sending country (accident and pension insurance).

Certain conditions must be met for the issuance of the A1 certificate, including the employer company's operations in its country of establishment. It is quite common for authorities to deny the A1 certificate for posted workers for various reasons. In such cases, the employer must arrange accident and pension insurance for the employee with a Finnish company. The posted worker must have either an A1 certificate or accident and

pension insurance from a Finnish company when starting their work

Employees from outside the EU/EEA

If the employee is from Switzerland or certain social security agreement countries (Nordic countries, the United States, Canada, Chile, Israel, Australia, India, China, South Korea, Japan), the employee is covered by their home country's social security system and is not insured in Finland. Employees from social security agreement countries must have a certificate for posted workers in accordance with the social security agreement.

If the employee is posted from a country outside the EU/EEA area, Switzerland, or a social security agreement country, Finnish social security legislation applies to them.

If the employment lasts for a maximum of two years, according to pension legislation, the foreign employer may not have an obligation to arrange pension insurance. For work lasting up to five years, the employer can apply for an exemption from the pension insurance obligation from the Finnish Centre for Pensions (Eläketurvakeskus). Kela, the Finnish social insurance institution, will determine which social security benefits based on residence the employee is entitled to in Finland.

Accident insurance differs from the above in certain respects. There is no two-year rule similar to pension legislation for employees posted from outside the EU/EEA area or Switzerland under accident insur-

ance. Instead, employees must be insured in Finland according to the Occupational Accident and Disease Insurance Act from the start of their employment. This also applies to most posted employees from social security agreement countries, as social security agreements do not always include provisions for accident insurance.

More information:

Finnish Centre for Pensions www.etk.fi
(available in Finnish, Swedish, English)

Kela (Finnish Social Insurance Institution)
www.kela.fi (available in Finnish, Swedish, English)



More information

- Training Material for Foreign Workers in Forestry Planting and Clearing Operations – Tapio (available in Finnish, Estonian, Ukrainian, Russian, English)

<https://tapio.fi/projektit/ulkomaisen-tyovoiman-perehdytysmateriaali-met-saalan-istutus-ja-raivaussahatoihin/>

- The Industrial Union offers a free Hermes app, available for download on smartphones, which contains the working conditions for the forestry and tree nursery sectors – including regulations on salary, working hours, and leave. (available in Finnish, Swedish, English, Polish, Romanian, Ukrainian, Russian, Vietnamese, Estonian)

<https://www.teollisuusliitto.fi/materiaali-pankki/teollisuusliiton-hermes-esite/>

Glossary

Foreign employee

An employee who is not a Finnish citizen.

Foreign company

A company whose place of business is not in Finland. A company that is foreign owned but has a place of business in Finland is not considered a foreign company.

Client

The client refers to a natural or legal person who, as the purchaser and commissioner of work, enters into a temporary work or subcontracting agreement and to whom the result of the work is delivered.

Posted worker

A posted worker is an employee who normally works in a country other than Finland and is sent to work in Finland for a limited period by an employer based in another country during the course of their employment. The posted worker performs work based on an agreement for subcontracting, as an internal transfer within the company, or as a temporary worker.

Temporary worker

A temporary worker has signed an employment contract with an employer who has, with the employee's consent, transferred the worker to another employer's use. The employee works under the direction and supervision of the recipient of the work.

Checklists

Hiring a foreign employee

Before work begins

- Ensure that the foreign employee has a valid residence permit or that they do not require one.
- Retain information about the foreign employee and the basis of their right to work for two years after the termination of the employment relationship.
- Ensure that the key terms of the foreign employee's work are in compliance with the applicable regulations and the collective labour agreement for the sector.
- When hiring someone who is not an EU or EEA citizen or their family member, the following information must be submitted to the Finnish Immigration Service:
 - information about the hired employee
 - duration of the employment
 - salary
 - applicable collective labour agreement
- The workplace representatives must be informed of the foreign employee's name and the applicable collective labour agreement.
- Ensure that the foreign employee has been informed of their rights and responsibilities as an employee in Finland, for example, by providing or presenting a guide on the topic to the employee (PEFC requirement).

During the employment

- Ensure the employee's occupational safety
- Provide work-related instructions and information about the hazards and risks of the job on a site-specific basis in a language understood by the worker/employee, and arrange for an interpreter who speaks and understands a common language to assist the worker with work-related matters if necessary.
- Ensure the insurance coverage for foreign employees:
 - pension insurance premium
 - accident insurance premium
 - group life insurance premium
 - unemployment insurance premiums
 - social security or health insurance premium, if the foreign worker is employed by the company for more than 4 months
- If the employee's work lasts less than 6 months, request a Finnish withholding tax card from the employee and withhold a 35% withholding tax from their salary payment.
- If the employee's work lasts more than 6 months, request a Finnish tax card from the employee and withhold the tax normally from their salary payment.

Subcontracting or temporary work agreement with a foreign company

Subcontracting or temporary work agreement with a foreign company

Before work begins

- Make the following inquiries and take actions regarding the subcontractor before signing the agreement if the value of the consideration without VAT is at least 9,000 euros, and regarding the temporary work contract party if the temporary employee's work lasts for more than ten working days.
 - Request the same documents and information from the foreign contracting party as required by the Client Liability Act from the contracting party's home country, as you would from a Finnish contracting party. If the contracting party has a Finnish business ID at the time of signing the agreement, obtain information regarding tax registration and tax matters from both the company's home country and Finland.
 - Ensure that the employees are covered by pension and accident insurance at the latest before work begins.
 - Require in the written agreement that the contracting party provides certificates regarding the determination of social security coverage for posted employees before they start working, throughout the duration of the contract.
- Ensure that the foreign employee has a valid residence permit or that they do not require one. The client must be able to demonstrate the basis for the foreign employee's right to work during their employment in Finland.
- Ensure that the key terms of the foreign employee's work are in accordance with the applicable regulations and the collective labour agreement for the sector. Collective labour agreements also apply to foreign posted workers.
- Submit a report on the key terms of employment to the Finnish Immigration Service without delay, unless the individual is a citizen of the European Union, Iceland, Liechtenstein, Norway, or Switzerland, or a family member of the aforementioned.
- Provide the company sending the employees with written information about the competent occupational safety authority.
- Ensure that the foreign contractor or employee has been informed of their rights and obligations as a worker in Finland, for example, by providing or presenting a guide on the subject to the worker (PEFC requirement).
- If the company does not have a place of business in Finland and the posted worker's assignment lasts for more than 14 days, excluding short interruptions, ensure that the company sending the employees appoints a representative in Finland who can handle matters related to the company's responsibilities, including dealings with authorities.
- Inform the employee representative and the occupational safety representative of the foreign employee's name and the applicable collective labour agreement. If the threshold of the Client Liability Act is exceeded and upon request from the employee representative or the occupational safety representative, also provide the identification details of the contracting company, the worksite, the tasks, and the duration of the agreement.

- Inform the Finnish Tax Administration about the company that rented the employee, unless an international agreement prevents the taxation of the employee's salary

During the contractual relationship

- Ensure the employee's occupational safety
- Withhold 13% (for limited companies, other entities, and partnerships) or 35% (for sole proprietors) withholding tax from the work compensation paid to a foreign company. No withholding tax needs to be applied if the foreign company or sole proprietor is registered in the prepayment register or presents a 0% withholding tax card or other evidence to the client that prevents the withholding of tax.

Use of foreign labour in forestry work

This guide is intended for companies that hire foreign workers for forestry, forestry machinery, and tree nursery work. The guide outlines the key requirements placed on employers, as well as on the parties in subcontracting and temporary work agreements, regarding foreign workers. In addition to legislation, the sector's collective labour agreements and forest certification requirements set obligations and rights for forest employers and workers.



Työturvallisuus-
keskus



TTS Työteho



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