

APPENDIX 3: Employees moving to Finland from third countries outside the EU

Residence	To work in Finland, you need to have a residence permit for an employed person ^{**} . Depending on the nature of work, you may be granted one of the following:	
	A continuous residence permit (Status A) permanent contract	A temporary residence permit (Status B) fixed-term contract
	sector-specific residence permit	in some cases, the residence permit may be employer-specific
	granted initially for one year; can be extended for a maximum of 4 years at a time	granted for the duration of the employment for a maximum of 2 years; can be extended for a maximum of 1 year at a time
	the validity of a residence permit can never exceed the validity of the passport	
	The first residence permit will be processed at the Finnish Immigration Service, the extension for it at the district police department	
Local Register Office	will receive a personal identity code; will be registered as residing permanently in Finland	will receive a personal identity code; will be registered as staying temporarily in Finland
KELA (The Social Insurance Institution of Finland)	will be entitled to Finnish social security benefits (employment must continue for more than 2 years); will receive a Kela card	will be entitled to some Finnish social security benefits when employment exceeds 4 months (for the duration of employment); contract must meet the employment condition [*]
Tax Office	tax resident will receive a tax card for the employer; will pay income tax in Finland; must submit a Finnish tax return	stay not exceeding 6 months: tax non-resident employer is a Finnish company – tax at source, rate 35% of the pay
		employer is not Finnish (no permanent establishment in Finland) – will not pay income tax in Finland; leased employee – will pay income tax in Finland (if the employee comes from the Nordic or Baltic countries, Moldova, Georgia or a country with no tax treaty with Finland)
		stay of more than 6 months: tax resident will pay income tax in Finland; must submit a Finnish tax return; a leased employee that stays in Finland for more than 183 days must request a decision on self-initiated prepayments

Employment and Economic Development Office (TE Office)	after becoming unemployed, can register as a jobseeker at one of the Employment and Economic Development Offices	can register as a jobseeker at one of the Employment and Economic Development Offices
	may be eligible for labour market measures	not eligible for on-the-job training or preparatory training for working life
	entitled to unemployment benefits if the employment condition* is met (requires at least a 2-year contract)	can attend labour market training courses not entitled to unemployment benefits
Basic Public Services	entitled to all basic public services	health care: less than 4 months – not entitled; less than 2 years – entitled to health care
		social services: less than 4 months – not eligible for social benefits less than 2 years – limited eligibility: reimbursements of the costs of private medical treatment, sickness allowance

* employment condition: In 2010, the condition regarding previous employment for a person receiving unemployment allowance for the first time is to have been in paid employment for at least 34 weeks (about 8 months) during the preceding 28 months. (You must have worked at least 18 hours a week and your pay must have complied with the terms of the relevant collective agreement. If there is no collective agreement in that sector, the pay for full-time work must have been at least EUR 1,071 per month.)

** employment without a residence permit: There are certain cases where foreigners may undertake paid employment in Finland without a residence permit. They must, however, have a valid visa if they come from a country whose nationals need a visa for Finland.

Those who do not need a residence permit for an employed person include:

- Interpreters, teachers, experts or sports referees who, upon invitation or under a contract, work in Finland for no longer than three months
- Professional artists or athletes or their assistants who, upon invitation or under contract, work for no longer than three months
- Sailors working on a vessel that is entered in the list of merchant vessels as a vessel operating in international waters or sailing mainly between foreign ports
- Fruit or berry pickers who work for a maximum of three months
- Permanent employees of a company based in another EU/EEA country who perform temporary procurement or subcontract work in Finland as long as they have valid and appropriate residence and work permits in the other country.