

## APPENDIX 1: Employees moving to Finland from the EU-area

Residence	To work in Finland, the employee does not need a special residence permit.
	If the length of the employment exceeds 3 months, the employee has to register his/her right of residence at the district police department. The employee will receive a certificate of registration (right of residence).
	The registered right of residence is valid temporarily. After five years of residency the employee may have a permanent right of residence.
Local Register Office	The employee needs to declare his/her place of residence at the local Register Office (Maistraatti) to be registered at the national citizen information system.
	If the residence has continued more than 3 months, the employee needs to register his/her stay at the local police station.
	Receives a personal identity code; is registered as a permanent resident in Finland, if the stay- is intended to last.
KELA (The Social Insurance Institution of Finland)	Is entitled to full Finnish social security benefits, if the duration of the employment is for more than 2 years (full-time employment, a contract for 2+ years or permanent).
	Is entitled to some Finnish social security benefits for the duration of the work when employment exceeds 4 months. The employee is entitled to Finnish health insurance benefits, to child home care allowance and to child benefit for the duration of the employment. The employee starts to accumulate his/her state pension and family pension and is covered by the Finnish unemployment security legislation.
	The employee is not entitled to Finnish social security if the duration of the work is less than 4 months. If the employee pension insurance is paid for the part of the employee, the employee has the right to home care subsidy and child support and the municipal health care services.
Tax Office	If the person's residency is mainly in Finland or s/he has come to Finland for more than 6 months, s/he is a tax resident of Finland and will pay income tax to Finland and must submit a Finnish tax return.
	If the employee's stay in Finland does not exceed 6 months, s/he is a tax non-resident and pays Finnish withholding tax, if employed by a Finnish company.
Employment and Economic Development Office (TE Office)	If the person is unemployed s/he can register to Employment and Economic Development Office as a jobseeker.
	The person is entitled to Finnish unemployment benefits, if s/he has worked in Finland at least 4 weeks and is living permanently in Finland. The accumulated work history in EU countries can be transferred to Finland with E301 form to fulfil the condition of working history.
	If the employee hasn't worked in Finland at least four weeks and if s/he hasn't got previous work history in other EU- country, s/he can be entitled to some unemployment benefits (the permanent residence in Finland is required).
Basic Public Services	The person is entitled to all basic public services.