

Foreign employer's exemption from the insurance obligation under the Employees Pensions Act (TyEL) (TyEL sections 6 and 149)

ELÄKETURVAKESKUS (Finnish Centre for Pensions)
LA/Lakiasiat
00065 ELÄKETURVAKESKUS

How to fill in the application, see page 3

The application form should be completed in typing or in capital letters

1. EMPLOYEE

Surname		Given names	
Identity number in Finland or date of birth	Sex <input type="checkbox"/> male <input type="checkbox"/> female	Nationality	
Address in Finland/abroad			
Phone number		E-mail	

2. SENDING EMPLOYER

Name	Business ID-nummer
Address	Country of domicile
Is the employment contract to the sending employer maintained during the assignment to Finland? <input type="checkbox"/> yes <input type="checkbox"/> no	
Is the sending employer responsible for the statutory pension contributions or other pension arrangements? <input type="checkbox"/> yes <input type="checkbox"/> no If not, who else is responsible:	
Has the employer taken out insurance with a Finnish pension insurance company? <input type="checkbox"/> yes <input type="checkbox"/> no	Pension insurance company and insurance number

3. DATA ON THE WORK

Exemption is applied for for the period: Starting date _____ Termination date _____ An exemption is granted for a maximum period of 2 years at a time Total duration of the assignment to Finland? Starting date _____ Termination date _____	
Has the employee worked in some other country than the employer's country of domicile immediately prior to the start of the assignment to Finland? <input type="checkbox"/> yes <input type="checkbox"/> no In which country, when:	
Receiving company or destination in Finland Name of company: Line of industry:	Address

4. PENSION PROVISION FOR THE EMPLOYEE DURING THE ASSIGNMENT

2 (3)

Pension provision for the employee has been arranged

under the legislation of _____
(country)

in the occupation or industry-specific supplementary pension scheme

in some other way on the basis of obligation following from the employment contract

As regards pension provision arranged in another country a clarification is to be included, stating the following facts:

- basis for the liability to arrange pension provision
- contents of pension provision, such as pension benefits and pension accrual
- how pension entitlement and maintenance of the value of the pension is secured

The clarification should always include confirmation of the relevant country's authorities or other party which can be considered official.

5. FURTHER INFORMATION

Exemption applied for through proxy. Please enclose proxy.

6. CONTACT PERSON

Name	Phone number
Fax	E-mail

7. HEARING OF THE EMPLOYEE

I am aware of the pension provision arranged by the employer during my assignment to Finland and the fact that with this application the employer applies for an exemption from the obligation to take out insurance for me under the Finnish earnings-related pension acts.

Date _____ Signature of the employee _____

If the employee cannot be heard when the application form is filled in (section above), the following is sent

- The employee's clarification enclosed as separate appendix
or
 The employee's clarification will be sent later

8. SIGNATURE

I hereby certify that the data are correct and I will report any changes in the data.

Date _____ Signature of the employer or the employer's representative _____

INSTRUCTIONS FOR FILLING IN THE APPLICATION

Please fill in the application carefully and in every detail. If somebody else than the employer is the applicant, the applicant has to have been empowered to file the application (see section 5).

APPLICATION (section 1)

If the employee who has been sent/is to be sent on assignment has received an identity number from Finland, this number is stated under the heading Identity number in Finland. If there is no Finnish identity number, stating the date of birth is sufficient.

The address data should state the postal address where the employee may be reached for a possible hearing.

(section 2)

Only a foreign employer may be exempted from the obligation to arrange pension provision. As a foreign employer may also be considered the Finnish company's or the foreign company's branch in another country. The branch also has to have a permanent place of business or representation with continuous activity. The branch also has to have significant rights and obligation towards the employee to be posted which are related to the legal position of the employer.

(section 3)

An exemption may be granted at the earliest from the date when the Act takes effect, 1 January 2007, even if the assignment to Finland already started earlier. The exemption is granted for a maximum of two years at a time. If the assignment continues for more than two years, the employer has to apply for a continuation for the exemption and present a clarification showing that the criteria for an exemption are still met. If the employee was covered by Finnish social insurance immediately before the assignment to Finland started, an exemption cannot be granted.

(section 4)

The employer has to present a clarification confirmed by the country in question or a corresponding entity, stating that he has arranged reasonable pension provision for the posted employee in some other country for the period when work is performed in Finland. The pension coverage must be part of the country's statutory employment-based pension scheme or occupation or industry-specific supplementary pension scheme. In exceptional cases the pension coverage may also be pension provision that the employer has committed himself to arrange in the employment contract. Such situations are, for instance, a multinational company's pension arrangement for its international personnel.

(section 7)

Before deciding on the exemption the Finnish Centre for Pensions also hears the employee. The employee can be heard:

- on the application form, the employee's signature under the heading Hearing of the employee
- on the employee's free-form statement enclosed with the application or set later, or
- the Finnish Centre for Pensions asks the employee for a statement in writing separately.

FURTHER INFORMATION AND APPLICATION FORM

Further information on exemption of a foreign employer from the obligation to take out insurance under the Employees Pensions Act (TyEL) is available on the internet pages of the Finnish Centre for Pensions (www.etk.fi). The application form is also available on the internet pages of the Finnish Centre for Pensions and from the postal unit of the Finnish Centre for Pensions (phone number. 010 7511, fax 010 751 2157).

INQUIRIES

Finnish Centre for Pensions (Eläketurvakeskus), lakiasiat (section for legal matters), phone number 010 751 2300 or 010 751 2406.