



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

**ASSIGNMENT STARTED AFTER 31.12.2008**

ELÄKETURVAKESKUS (Finnish Centre for Pensions)  
LA/Laki- ja ratkaisuasiat yksikkö  
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 in Finland/abroad		E-mail	

**2. SENDING EMPLOYER**

Name	Business ID
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 5 years from the start of the assignment Total duration of the assignment to Finland  Starting date _____ Termination date _____	
Has the employee been covered by the Finnish social security legislation at the start of the assignment to Finland? <input type="checkbox"/> yes <input type="checkbox"/> no	
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**

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 the arranged pension provision, a confirmation by the authorities of the relevant country or some other corresponding party (e.g. pension insurance company) shall be enclosed.**

**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

THIS FORM IS USED WHEN APPLYING FOR EXEMPTION FROM THE OBLIGATION TO TAKE OUT PENSION INSURANCE UNDER THE EMPLOYEES PENSIONS ACT (TyEL) AS REGARDS ASSIGNMENTS TO FINLAND WHICH HAVE STARTED AFTER 31.12.2008

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 operations. 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 is granted for a maximum period of five years from the start of the employment in Finland. The possibility of exemption does not concern posted workers whose insurance matters are governed by the EU Regulation on social security or a social security agreement. If the employee has immediately prior to the commencement of the assignment to Finland been covered by the Finnish social security legislation, exemption cannot be granted. If the employment in Finland lasts for more than five years, the employee shall be insured under TyEL after five years.

### (section 4)

A prerequisite for exemption is that the employer presents a clarification stating that he has arranged pension provision for the employee for the period of employment in Finland. The clarification presented by the employer shall include the confirmation of the authorities of the relevant country or some other corresponding party (e.g. pension insurance company) of the arrangement of pension provision.

### (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 sent 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](http://www.etk.fi)). The application form is available on the Internet pages of the Finnish Centre for Pensions and from the postal unit of the Finnish Centre for Pensions (phone number 029 411 20 or e-mail [aineistotilaukset@etk.fi](mailto:aineistotilaukset@etk.fi)).

### INQUIRIES

Finnish Centre for Pensions (Eläketurvakeskus), Laki- ja ratkaisuasiat yksikkö (unit for legal matters and decisions), phone number 029 411 2300 or e-mail [lakiasiat@etk.fi](mailto:lakiasiat@etk.fi).