

Filled in by the authority	
Submitted/received:	
Office:	
Name of the recipient: and name in print/block letters:	
Submitted by:	

## Employee wage guarantee application

### 1. Applicant's basic details

Last name		First name(s)	
Personal identity code	Foreign personal identity code	Home municipality	
Profession		Home country	

### 2. Applicant's contact details

Street address	
Postcode	Town/city
Telephone number	Email address
<input type="checkbox"/> I have a non-disclosure for personal safety reasons granted by the Digital and Population Data Services Agency <input type="checkbox"/> Messages related to wage guarantee (e.g. request for further information) and decision on wage guarantee can be delivered to me by email.	

### 3. Contact details of agent and address for service (only filled in if the applicant uses an agent)

Last name		First name(s)	
Street address			
Postcode	Town/city		
Telephone	Email address		
<input type="checkbox"/> Messages related to wage guarantee (e.g. request for further information) can be delivered to me by email.			
Grounds for authorisation			
<input type="checkbox"/> I act as an attorney or a legal aid counsel <input type="checkbox"/> I represent the applicant with a power of attorney (power of attorney attached)			

### 4. Applicant's bank details

<input type="checkbox"/> Account number (IBAN)			
Account number (IBAN)		Bank identifier code (SWIFT/BIC, only filled in if the IBAN number is foreign)	
<input type="checkbox"/> Other account number			
Account number		Bank identifier code SWIFT/BIC	
Name of bank		Country	
Address of bank			

## 5. Employer's details

Employer		Business ID
Country	Domicile <sup>i</sup>	
Main line of business <sup>ii</sup>		
Company/entity email address <sup>iii</sup>		Company/entity telephone number <sup>iv</sup>
Postal address (street address or P.O. Box)		
Postcode	Town/city	

## 6. Employer's contact person

Last name	First name
Email address	Telephone number
Position in entity or other role (e.g. payroll clerk)	

## 7. Additional information

Additional information about the employer <sup>v</sup>
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## 8. Employment

Employment contract type <sup>vi</sup>	
<input type="checkbox"/> Valid until further notice	First day of employment: _____
Additional information	
<input type="checkbox"/> Fixed term	
First date of employment	Last date of employment
Applicable collective agreement <sup>vii</sup>	
Description of work duties and work location <sup>viii</sup>	

## 9. Termination of employment

Termination of employment <input type="checkbox"/> Employment continues <input type="checkbox"/> Employment has terminated or is about to terminate Date of termination notice: <sup>ix</sup> _____ Employment termination date: <sup>x</sup> _____	
Notice of termination given by <input type="checkbox"/> Employer or representative of the employer <input type="checkbox"/> Employer's bankruptcy administration <input type="checkbox"/> The applicant	
Description of termination of employment	

## 10. Lay-off

Have you been laid off during employment in the last 3 years? <sup>xi</sup> <input type="checkbox"/> No <input type="checkbox"/> Yes		
Additional information:	Lay-off period start date:	Lay-off period end date:
Were you laid off at the time when employment was terminated? <input type="checkbox"/> No <input type="checkbox"/> Yes		
<input type="checkbox"/> No <input type="checkbox"/> Yes	Lay-off notice date: <sup>xii</sup> _____	First date of lay-off: _____
Additional information		

## 11. Other absence

Have you been absent from work for any other reason during employment in the last 3 years? (Reasons for absence: maternity leave, paternity leave, parental leave, child care leave, unpaid absence due to sickness, unpaid study leave, military service, civil service or other reason) <input type="checkbox"/> No <input type="checkbox"/> Yes		
Reason for absence:	Absence period start date:	Absence period end date:
Additional information		

## 12. Basis for wages

Basis for wages <sup>xiii</sup>		
<input type="checkbox"/> Monthly salary	Amount of salary:	Payday (e.g. 15th of each month):
Additional information		
<input type="checkbox"/> Hourly salary	Amount of salary:	Payday (e.g. 15th and last day of each month):
Additional information		
<input type="checkbox"/> Other wages. Describe the bases for your wages in as much detail as possible and separately for each different basis that applies to your employment (time wages, performance-based pay, commission, bonus pay, etc.). Also state the agreed dates of payment (e.g. last day of each month).		
Additional information		
How much has your employer paid you as gross salary in the year before submitting this application? <sup>xiv</sup>		

## 13. Claimed receivables

Receivables should be itemised below by receivable category and wage payment period/holiday qualifying year. See the list of receivable categories at the end of the application form. <sup>xv</sup>				
Receivable category	Accumulation time (start date - end date)	Payday	Basis for calculation	Amount € (gross)
	-			
	-			
	-			
	-			
	-			
	-			
	-			
	-			
	-			
	-			
	-			
	-			
	-			
	-			
	-			
Claimed receivables total				

Should deductions be made to the pay (e.g. rent, private purchase, meals, unpaid absence, other deduction)?				
<input type="checkbox"/> No <input type="checkbox"/> Yes      If yes: Which deduction(s): _____ Amount of deduction €: _____				
Has the employer paid part of the above listed receivables (e.g. as salary advances)?				
<input type="checkbox"/> No <input type="checkbox"/> Yes. If you replied yes, please fill in the fields below				
Amount paid	Payment date	Is the payment		If you reported net payments paid by the employer, please provide your withholding tax rate on the payment date
		in gross <sup>xvi</sup>	in net <sup>xvii</sup>	
		<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	

Are you claiming interest on the receivables you are applying for as wage guarantee?				
<input type="checkbox"/> No <input type="checkbox"/> Yes				
Have you applied for the receivables listed in this application as wage guarantee from a wage guarantee authority of another EU member state?				
<input type="checkbox"/> No <input type="checkbox"/> Yes, state: _____				

#### 14. Other information

Do you own shares in the employer company? <input type="checkbox"/> No <input type="checkbox"/> Yes If you do, provide additional information about ownership.     
Do you have a position of responsibility in the company? <input type="checkbox"/> No <input type="checkbox"/> Yes If you do, please provide more information about your position.     
Is your current employer different from the one this application concerns? <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> I am unemployed If your employer is different, please provide the name of your current employer and the first date of employment. Also tell us if your current employer is in some way connected to your previous employer.     

#### 15. Application additional information

Additional information related to the application
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## 16. Attachments

Your wage guarantee application can be processed faster if you can provide documents on your employment to the wage guarantee authority. The documents include especially your employment contract, pay slips, certificate of employment and other documents that might make processing easier.

Attachments

☐

I have not received attachable documents from the employer

## 17. Signature

I hereby confirm that the information I have provided in the application and its attachments is true and correct. The applicant must notify the wage guarantee authority of any payments received from the employer after the application has been submitted.

Place and date

Signature

Name in block letters

## Additional information of the endnotes marked in the application

<sup>i</sup> **Employer's domicile:** Official domicile shown in the employer's registered information.

<sup>ii</sup> **Main line of business:** Employer's official registered main line of business.

<sup>iii</sup> **Company/entity email address:** Employer's general email address.

<sup>iv</sup> **Company/entity telephone number:** Employer's general telephone number.

<sup>v</sup> **Additional information about the employer:** In this field, you can provide such information about your employer that you think could be relevant to wage guarantee. This information might include the employer's solvency, whether the employer currently has operations, any affiliates or entities that continue the operations, for example.

<sup>vi</sup> **Employment contract type:** Employment is valid until further notice if the employment contract does not specify that the employment relationship is fixed-term. The employment relationship is fixed-term if the employer and the employee have agreed that the employment contract is valid for a fixed period of time or for the duration of a specific project or contract, for example.

<sup>vii</sup> **Applicable collective agreement:** A collective agreement is an agreement between a labour organisation and an employers' organisation on industry-specific labour conditions, such as wages, working hours, vacation days and other benefits. A collective agreement may apply to an employment relationship if the collective agreement is universally binding or if the employment contract states that the collective agreement applies. Examples of collective agreements: Collective agreement for the building sector including contract-based pay, commercial sector's collective agreement, collective agreement for the hotel, restaurant and leisure industry, collective agreement between Technology Industries of Finland and Industrial Union.

<sup>viii</sup> **Description of work duties and work location:** Describe your primary working duties. Work location refers to the place where the employee permanently works. If the employee does not have a location where she/he permanently works, due to mobile nature of the work, work location refers to a place where the employee goes to receive her/his assignments, where she/he keeps the clothing, tools or working materials used for work, or a similar location related to work.

<sup>ix</sup> **Date of termination notice:** Date of termination notice refers to the date on which the employer notified the employee about termination of employment. Note! Attach the notice of termination to this application.

<sup>x</sup> **Employment termination date:** Employment termination date refers to the date on which employment has actually terminated or will terminate. When the employee is given a notice of termination the employment relationship will remain valid for the duration of the notification period, and when employment is terminated effective immediately employment terminates on the same date.

<sup>xi</sup> **Have you been laid off during employment in the last 3 years?:** Provide a description for each lay-off period and write down whether you have been laid off full-time or part-time. If you have been laid off part-time describe how the lay-off went in practice (e.g. laid off for two days a week and working three days a week). State the start and end dates of all lay-off periods. If you are currently laid off you do not have to state the end date if you do not know it.

<sup>xii</sup> **Lay-off notice date:** This refers to the date on which the employer notified the employee about the lay-off. Note! Attach the lay-off notice to this application.

<sup>xiii</sup> **Basis for wages:** If your wages are determined based on various grounds (e.g. monthly salary, overtime based on hourly pay, commission) select the primary basis for your wages and write a description of other grounds in the Additional information field. You may also select Other wages and describe the basis for your wages in the Additional information field. Note! You must only select one option.

<sup>xiv</sup> **How much has your employer paid you as gross salary in the year before submitting this application?:** Example: If you submit your application on 15 June 2018, you should write down the amount of gross salary you have been paid during the period 15 June 2017 - 14 June 2018. Gross salary is the sum to which no employee deductions have been made, meaning that taxes and other statutory payments have not been deducted from the salary. Gross salary may also include different benefits, such as lunch benefit, accommodation benefit or car benefit. If you are unable to state the exact amount for a year, you may also state the amount of gross salary for another period, in such case, also write down the start and end dates of this period.

<sup>xv</sup> **Receivable categories:** The application should be filled in using the following receivable categories.

**Midweek holiday compensation:** Wages paid to an hourly employee for a holiday that falls on a day other than Saturday or Sunday and on which the employee is not working. Right to midweek holiday compensation is usually based on the collective agreement that applies to the employment relationship.

**Meal money:** Tax-exempt compensation for the costs of meals during business travel. The criteria for meal money and tax-exempt maximum amounts are prescribed by the Tax Administration's tax-exempt allowances for business travel.

**Bonus pay:** This receivable category refers to pay or compensation that is determined based on the labour input of a single employee (for group bonus see Performance-based bonus). The amount of the bonus is determined based on how closely the employee meets the set work targets. Bonus is paid on top of the employee's regular wages based on specific pre-determined conditions.

**Separate pay component for construction industry 7.7%:** Separate pay component paid to an employee for reduction of worktime and midweek holidays based on the collective agreement for the construction industry. The pay component is 7.7% of the wages paid for worktime, including compensation for overtime and emergency work.

**Complementary wage paid during benefit period:** If you receive a benefit (e.g. sickness allowance paid by Kela) and you are also entitled to wages for the same period, apply for the difference between full wages and the received benefit with this receivable category.

**Compensation/Indemnification (pursuant to the Non-discrimination Act or the Act on Co-operation within Undertakings):** This receivable category is used to apply for compensation that a court has ordered your employer to pay to you. The compensation/indemnification is paid for violation of the obligations put forward in the Non-discrimination Act and the Act on Co-operation within Undertakings.

**Emergency work compensation:** Emergency work means work assigned by the employer in an emergency situation (e.g. to prevent danger to someone's life, health or property) outside regular working hours. Separate compensation is paid for emergency work.

**Evening work compensation:** Working time compensation paid for evening work. Evening work compensation can be paid for regular working hours, or for time exceeding regular working hours.

**Evening shift allowance:** Shift work compensation paid for an evening shift.

**Other notice period compensation:** This receivable category is used to apply for receivables other than wages for a period that is the length of a notice period, if employment is terminated without a notice period. A typical example of such receivables is

holiday pay for the duration of a notice period when employment is terminated without a notice period (when the employer terminates employment without a period of notice or the period of notice is too short, when the employee gives notice due to a lay-off that has lasted over 200 days). See also Notice period compensation (damages), Notice period compensation, Damages.

**Notice period compensation:** Wages paid for the notice period. Notice period wages may also be paid in a situation where the employee has been released from her/his obligation to work during the notice period. See also Notice period compensation (damages), Other notice period damages, Damages.

**Notice period compensation (damages):** This receivable category is used to apply for notice period wages if employment is terminated without a notice period. This is the situation when the employer terminates employment without a period of notice or the period of notice is too short, or when the employee gives notice due to a lay-off that has lasted over 200 days. See also Other notice period damages, Notice period compensation, Damages.

**Kilometre allowance (taxable):** This receivable category is used to apply for kilometre allowance that does not meet the requirements set for tax-exemption. For example, the annual number of tax-exempt kilometres is exceeded or an agreement has been made with the employer on a kilometre allowance higher than the maximum tax-exempt kilometre allowance. The criteria for kilometre allowance and maximum tax-exempt kilometre allowance are prescribed by the Tax Administration's decision on tax-exempt allowances for business travel. See also Kilometre allowance (tax-exempt).

**Kilometre allowance (tax-exempt):** This receivable category is used to apply for a kilometre allowance fulfilling the requirements set for tax exemption. The allowance is paid to an employee for their use of a vehicle they own or possess for business travel (not commuting). The criteria for kilometre allowance and maximum tax-exempt kilometre allowance are prescribed by the Tax Administration's decision on tax-exempt allowances for business travel. Note! Write the number of kilometres in the separate field reserved for it. See also Kilometre allowance (taxable).

**Compensation (based on law or collective agreement):** This receivable category is used to apply for compensation that is based on law or a collective agreement and does not have a separate receivable category (e.g. service award, job alternation leave compensation, annual leave compensation). The following compensations are applied for using their own receivable categories: Midweek holiday compensation, Emergency work compensation, Evening work compensation, Sunday/holiday work compensation, Compensation for reduction of working time, Overtime compensation, Night work allowance.

**Saturday pay:** Compensation paid on top of the employee's regular wages for work on a Saturday. The compensation is based on the applicable collective agreement.

**Extra work premium:** Compensation for work that is carried out as proposed by the employer during hours that exceed the agreed working hours but is not considered to be overtime. The amount of extra work premium may be included in the applicable collective agreement.

**Holiday compensation:** Holiday compensation for annual holiday that has not been taken. Annual holiday compensation is usually paid when an employment relationship ends. The amount of holiday compensation is calculated based on the Annual Holidays Act or the applicable collective agreement. Different calculation methods are used depending on the wage basis, working hours and applicable collective agreement. For example, the holiday compensation of a salaried employee is primarily calculated by dividing the monthly salary by 25 and multiplying the number by the number of holiday days (e.g. €2,300/month ÷ 25 \* 30). The holiday compensation of an employee whose wages are based on an hourly rate can be calculated by using the holiday multiplier pursuant to the Annual Holidays Act or the applicable collective agreement. In some industries and situations holiday compensation is paid based on a percentage of earnings during the holiday credit year.

**Holiday pay:** Holiday pay refers to the wages an employee is paid for the duration of her/his annual leave. Use the Additional information field to report the dates on which the annual holiday was held.

**Holiday bonus:** The right to a holiday bonus is based on either the applicable collective agreement or the employee's employment contract. The amount of holiday bonus in collective agreements is usually 50% of holiday pay. Holiday bonus is also sometimes referred to as vacation bonus pay. If the holiday bonus relates to a holiday that has already been held, use the Additional information field to report the dates on which the holiday was held.

**Construction industry holiday bonus:** In the collective agreement for the construction industry, holiday pay refers to the combination of holiday pay, holiday compensation and holiday bonus. Construction industry holiday bonus is usually 18.5% of the wages paid or due to be paid during the holiday credit year (1 April - 31 March), including compensation for overtime and emergency work.

**Fringe benefit (monetary):** Wages are primarily paid in money, but they can also be paid in full or in part as fringe benefits (e.g. accommodation benefit, car benefit, telephone benefit). If the employee cannot use a fringe benefit it can be compensated for in money.

**Commuting compensation (construction industry):** Employees' right to compensation for commuting expenses is based on the collective agreement for the construction industry. The compensation is paid for travel between home and the worksite. See also Kilometre allowance (tax-exempt), Kilometre allowance (taxable).

**Other reimbursement of expenses (taxable):** Reimbursement for expenses directly incurred in the performance of work that the Tax Administration has not deemed tax-exempt and is subject to withholding tax and social expenses and has been agreed upon with the employer. When applying for reimbursement of expenses, please attach receipts or other description of the bases for reimbursement and reimbursement amounts. See also Kilometre allowance (taxable), Daily allowance (taxable), Tool allowance.

**Other reimbursement of expenses (tax-exempt):** This receivable category is used to apply for reimbursements such as accommodation and travel costs incurred during travel assigned by the employer (excl. kilometre allowance). The employer's ordinary costs (e.g. materials) that are paid by the employee may also be reimbursed without having to pay tax. When applying for reimbursement of expenses, please attach receipts or other description of the bases for reimbursement and reimbursement amounts. See also Kilometre allowance (tax-exempt), Kilometre allowance (taxable), Commuting compensation (construction industry), Expenses paid on behalf of the employer.

**Other compensation:** This receivable category is used to apply for compensation and supplements that are paid on top of basic wages and do not have their own receivable category. These include holiday eve compensation, language supplement and other compensation and supplements paid in accordance with collective agreements or employment contracts. Write "Other compensation: holiday eve compensation", for example, as the receivable category. See also Midweek holiday compensation, Saturday pay, Working condition compensation, Evening shift allowance and Night work allowance.

**Other pay/fee:** This receivable category is used to apply for pay and fees that do not have their own receivable category. This receivable category is also used to apply for wages payable by the employer for compensated absences (e.g. maternity leave, military refresher course, paid leave). This receivable category also includes pay and fees that are not based on time, piecework/contract, commission, bonus or performance, and are based on the employment relationship and do not have their own



receivable category. Write "Other pay: military refresher course pay", for example, as the receivable category. See also Complementary wage paid during benefit period, Notice period compensation, Waiting time compensation, Pay during sick leave.

**Waiting time compensation:** Wages for the waiting time (max. six days) when payment of receivables based on the employment relationship is delayed after termination of employment.

**Working condition compensation:** A wage supplement paid based on the conditions at the location where the work is performed. Working condition compensation includes a cold region bonus and archipelago bonus, for example.

**Wages:** This receivable category is used to apply for time-based wages, or basic wages (hourly, daily, weekly or monthly wages). There are separate receivable categories for wages based on other grounds: Bonus pay, Commission, Performance bonus, Contract pay. See also Complementary wage paid during benefit period, Notice period compensation, Other pay/fee, Waiting time compensation, Pay during sick leave.

**Commission:** Pay that is based on work results and performance as percentual, fixed or a combination of the two.

**Daily allowance (full daily allowance):** Tax-exempt reimbursement for meal and other living costs incurred due to a business trip. Right to daily allowance and its size are determined based on the applicable collective agreement and a decision by the Tax Administration.

**Daily allowance (partial daily allowance):** Tax-exempt reimbursement for meal and other living costs incurred due to a business trip. Right to daily allowance and its size are determined based on the applicable collective agreement and a decision by the Tax Administration.

**Daily allowance (international):** Tax-exempt reimbursement for meal and other living costs incurred due to a business trip abroad. Right to daily allowance and its size are determined based on the applicable collective agreement and a decision by the Tax Administration.

**Daily allowance (taxable):** Daily allowance paid by the employer for the part that exceeds the maximum daily allowance that has been set tax-exempt by Tax Administration. This part of the daily allowance is subject to withholding tax and social expenses.

**Partial pay during sick leave:** This receivable category is used to apply for wages for the duration of illness that are reduced in accordance with the law or a collective agreement.

**Pay during sick leave:** This receivable category is used to apply for pay that the employer is obligated to pay when the employee is absent from work due to illness or accident. If the employee is absent due to an occupational accident, write the receivable down as Pay during sick leave: accident. If the pay during sick leave is not due to be paid in full it should be applied for as partial pay during sick leave.

**Sunday/Holiday work compensation 100%:** Increased pay for work performed on Sunday or midweek holiday.

**Performance bonus:** Remuneration that is paid based on meeting or exceeding the organisation's or the unit's performance target and is not paid in shares. The amount of performance bonus is not directly tied to the work performed by an individual employee. See also Bonus pay, Commission.

**Working time bank receivable:** Wages paid based on time saved in a working time bank. Typically paid upon termination of employment or when the working time bank is dissolved. Note! A precondition for payment of work time bank receivables as wage guarantee is that there is a written agreement on the implementation and content of the work time bank or the conditions have otherwise been recorded.

**Compensation for reduction of working time:** Compensation that is based on the applicable collective agreement and is used to compensate the employee for reduced earning as a result of reduced working time. The compensation may be paid as percentage of each salary or in connection with taking time off as reduced working time. This receivable category is used to apply for all bonuses and compensations related to reduced working time and accrued time off, such as reduced working time leave, compensation for accrued time off and leave for accrued time off. See also Separate pay component for construction industry 7.7%.

**Expenses paid on behalf of the employer:** This receivable category is used to apply for expenses that have been paid on behalf of the employer and are not costs from materials needed for the employer's daily operations or accommodation and travel costs related to business travel. When applying for reimbursement of expenses, please attach receipts or other description of the bases for reimbursement and reimbursement amounts. See also Other reimbursement of expenses (tax-exempt), Other reimbursement of expenses (taxable).

**Tool allowance:** Compensation for use of the employee's own tools in work performed for the employer. This receivable category is used to apply for construction industry tool allowance, for example. Tool allowance is not subject to withholding tax or social expenses, but it is taxable income in final taxation.

**Contract pay:** Performance pay, paid based on the performance of a work contract agreed in advance. Attach the contract agreement to your application or use the Additional information field to describe in as much detail as possible what was agreed about the contract and contract pay.

**Damages:** This receivable category is used to apply for damages, usually based on a court order or court settlement. These damages include compensation for unjustified termination of employment and compensation for unjustified lay-off. See also Notice period compensation (damages), Other notice period damages, Compensation/Indemnification (pursuant to the Non-discrimination Act or the Act on Co-operation within Undertakings).

**Stand-by compensation:** Wages paid to the employee for being available for call-out to work, if required by the employer, to perform duties under their employment. Based on the applicable collective agreement.

**Weekly rest compensation:** Working time compensation paid for work performed during weekly rest times. Based on the applicable collective agreement.

**Overtime compensation:** Working time compensation paid for daily or weekly overtime work assigned by the employer. You should apply for overtime compensation using this receivable category if you are unable to separate 50% and 100% overtime compensation.

**Overtime compensation 100%:** 100% increase for daily or weekly overtime work assigned by the employer.

**Overtime compensation 50%:** 50% increase for daily or weekly overtime work assigned by the employer.

**Night work allowance:** Working time compensation paid for night work.

**Night shift compensation:** Shift work compensation paid for a night shift.

<sup>xvi</sup> **In gross:** refers to the amount of pay before taxes and other payments.

<sup>xvii</sup> **In net:** refers to the amount after taxes and other payments. The amount paid to the employee's bank account, for example.