

## Clarifications concerning the contractor's obligation to check in different situations

| Contract related to construction   |  | Other than construction-related contracts   |   |
|--|--|---|---|
| Only an entrepreneur works for the contractor  | An employee works for the contractor   | An employee works for the contractor  | Only an entrepreneur works for the contractor |
| <ol style="list-style-type: none"> <li>1. Documentation on whether the contracting partner is entered in the Prepayment Register and Employer Register, and registered as VAT-liable in the Value Added Tax Register</li> <li>2. Extract from the Trade Register</li> <li>3. Report on tax payment status</li> </ol> | <ol style="list-style-type: none"> <li>1. Documentation on whether the contracting partner is entered in the Prepayment Register and Employer Register, and registered as VAT-liable in the Value Added Tax Register</li> <li>2. Extract from the Trade Register</li> <li>3. Report on tax payment status</li> <li>4. Certificates of pension insurance taken out and of pension insurance premiums paid, or an account that a payment agreement on outstanding pension insurance premiums has been made</li> <li>5. An account of the collective agreement or the principal terms of employment applicable to the work</li> <li>6. Account on the provision of occupational health care services</li> <li>7. Certificate indicating that insurance has been taken out pursuant to the Finnish Workers' Compensation Act</li> <li>8. Foreign contracting partner: the contractor must require in writing that the contracting partner provides the certificates stating how the social security of the posted workers is determined</li> </ol> | <ol style="list-style-type: none"> <li>1. Documentation on whether the contracting partner is entered in the Prepayment Register and Employer Register, and registered as VAT-liable in the Value Added Tax Register</li> <li>2. Extract from the Trade Register</li> <li>3. Report on tax payment status</li> <li>4. Certificates of pension insurance taken out and of pension insurance premiums paid, or an account that a payment agreement on outstanding pension insurance premiums has been made</li> <li>5. An account of the collective agreement or the principal terms of employment applicable to the work</li> <li>6. Account on the provision of occupational health care services</li> <li>7. Foreign contracting partner: the contractor must require in writing that the contracting partner provides the certificates stating how the social security of the posted workers is determined</li> </ol> | No obligation to obtain clarifications        |