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# Enforcement of the posting of workers and notifications of posting in 2023

Report

Tyosuojelu 🕫

## Summary

The occupational safety and health authority, or the Occupational Safety and Health (OSH) Divisions of Regional State Administrative Agencies, supervises foreign companies posting workers to Finland and their contractors. In addition, the OSH authority receives notifications of posting, which the posting company must submit before posted workers begin their work in Finland.

This report describes enforcement and the notifications submitted to the OHS authority in 2023.

In 2023, a total of 328 inspections related to the posting of workers were carried out. There was also a pilot to supervise road transport subcontractors who post drivers to Finland.

Posting employers were given the most written advice on deficiencies in complying with their notification obligation. A large number of non-conformances were also observed in pay, records of working hours and the principal terms of employment. There were clearly more obligations imposed than previously regarding the accident insurance of posted workers.

The prohibition of discrimination was enforced in 134 inspections of posting companies. Of these, 20 inspections revealed violations related to the prohibition of discrimination, and the employer was issued written advice or an improvement notice. This does not mean that there has been no discrimination in other cases, as there is often no real possibility for supervising the minimum terms of employment due to e.g. inadequate records of working hours.

The occupational safety and health authority may impose a negligence fee on the posting company for certain cases of negligence. In 2023, a negligence fee was considered in 81 cases, which is clearly higher than in previous years. A total of EUR 340,000 in negligence fees was imposed in 70 cases. Some of the processes are still ongoing.

The highest number of negligence fees was imposed for failing to comply with the reporting obligation. No negligence fees were considered in the enforcement of contractors.

A posting company has to notify the occupational safety and health authorities when posting workers to Finland. In 2023, the OSH authorities received more than 20,000 notifications from 51 countries. The volume of reports was 11.6% higher than in the previous year. However, this growth had clearly slowed down, as the volume of notifications grew by as much as 83% in 2022. The growth was greatest in Eastern Finland (40.4%), although only a small proportion of all the notifications in Finland are submitted there. The largest number of notifications came from Estonia, Germany and Lithuania.

The OSH Division of the Regional State Administrative Agency for Southwestern Finland acts as the contact authority for posted workers in Finland.

In 2023, the contact authority responded 386 times to customer contacts, which was clearly less than in previous years. There were especially fewer questions on submitting a notification and on posted workers' right to work. This may have been due to the following reasons: the number of notifications started declining, the Act on Posting Workers remained unchanged, and the amendments to the Aliens Act clarified the regulation concerning the right of third-country nationals to work as posted workers in Finland.

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# 1. The OSH authority supervises and provides advice

The occupational safety and health (OSH) authority is responsible for supervising compliance with the Act on Posting Workers and imposing a negligence fee as an administrative sanction for negligence specified in the Act.

The OSH authority receives notifications on posting, with the exception of notifications on subcontracted road transport, which are submitted to the European Commission's portal for posting of road transport workers.

The OSH Division of the Regional State Administrative Agency for Southwestern Finland acts as the contact authority for posted workers in Finland.

Enforcement related to the posting of workers focuses on

- posting companies
- contractors who have concluded agreements with a posting company
- if necessary, the general contractor or developer, if the posted worker asks for clarification concerning their pay.

In its enforcement, the OSH authority assesses whether the situation in question constitutes posting as defined in the Act on Posting Workers and whether the Act applies.

As a rule, enforcement related to the posting of workers is carried out at the initiative of the authorities. In 2023, a total of 328 inspections related to the posting of workers were carried out.

This report describes the enforcement of the posting of workers by the occupational safety and health authority in 2023. This report describes enforcement figures and observations. In addition,

#### Legislation

Enforcement measures are determined in accordance with the Act on Occupational Safety and Health Enforcement and Cooperation on Occupational Safety and Health at Workplaces (44/2006). Provisions on administrative penalties – namely the negligence fee – are laid down in the Act on Posting Workers (447/2016).

the phenomenon of posting is described on the basis of the notifications of posting.

The report is based on the actual enforcement carried out by the OSH divisions of the Regional State Administrative Agencies. The data was compiled in January 2024, with some of the inspections from 2023 still ongoing. The figures and tables include a comparison to 2021 and 2022.

In 2023, enforcement was carried out in the following national projects:

- Extensive enforcement of posting companies (terms of employment)
- Limited enforcement of posting companies
- Enforcement of the notification obligation of posting companies
- Enforcement of posting companies' contractors.

The content of the projects and the observations made in enforcement are presented later in this report.

In 2023, there was also a pilot on the supervision of transport companies who operate as subcontractors in road transport and post workers to Finland:

- Extensive enforcement of posting transport companies
- Enforcement of the notification obligation of posting transport companies (limited enforcement).

The supervision of posting companies is part of the occupational safety and health authority's supervision of the use of foreign labour. The national project plan did not set quantitative targets for the aforementioned projects. Each OSH Division carried out enforcement related to posting in accordance with the resources available for enforcement in the respective area.

A large number of deficiencies were detected once more in posting notifications, and these deficiences were also the grounds for the majority of written advice issued in 2023. The highest number of negligence fees was also imposed for negligence concerning the notification obligation. This is partly due to the fact that inspected targets are also selected on the basis of notifications. However, the obligation to notify is not a new obligation for posting companies, so it is noteworthy that there is still much to correct. The occupational safety and health authority also strives to promote compliance with the Act on Posting Workers, for example through communications. In March 2023, the OSH authority organised a webinar titled *How to post drivers to Finland*. The webinar addressed new obligations concerning the transport sector. The recording and materials are available at the Occupational Safety and Health Administration's website (tyosuojelu.fi/live23).

In addition, the contact authority conducted a legislation-related survey on companies that have posted workers to Finland, and sent a direct message about pay in Finland to companies that had submitted a notification of posting. The contact authority was involved in organising training on the supervision of posting in road transport. The training was carried out in cooperation between several authorities in May.

# How to post drivers to Finland

 new rules and responsibilities for transport companies

Webinar 22.3.2023 at 13–13.45 Finnish time www.tyosuojelu.fi/live23



Regional State Administrative Agency Occupational Safety and Health Lawyer Anu Ikonen Inspector Riikka Mandelin-Hakala

# 2. Supervisory activities on the initiative of authorities

In 2023, the posting of workers was supervised with 328 inspections.

The largest number of inspections was carried out on contracting partners operating as posting companies' contractors (147 inspections), and the second largest number of inspections was carried out on posting companies (134 inspections).

Limited enforcement of posting companies was carried out during 10 inspections.

Just the notification obligation was supervised with 16 inspections.

Posting companies were mainly supervised by means of extensive enforcement that checks the fulfilment of the minimum terms of employment of posted workers. Extensive enforcement includes the enforcement of the following matters:

- specific obligations relating to posting: the notification obligation, the appointment of a representative and the availability of information during the posting
- realisation of the minimum terms of employment of posted workers: terms of employment, pay and record of working hours
- obligation to verify the right to work and the obligation to keep available the grounds for the right to work
- accident insurance
- arrangement of occupational health care services.

The limited enforcement of posting companies only included the enforcement of the specific obligations for which a negligence fee may be imposed:

- notification obligation
- appointment of a representative
- keeping information available for the duration of posting

The obligation to notify was supervised separately mainly in exceptional situations where the posting company could not be reached for the purpose of carrying out an inspection or, despite efforts, not all information was available for the inspection.

The enforcement of contracting partners who act as contractors ensured that contractors had fulfilled their obligation to inform the posting company of its obligations (the notification obligation and the appointment of a representative). However, contractors are not obligated to ensure that a notification has been submitted and a representative appointed. Enforcement also included ensuring that contractors had verified the grounds for the foreign employees' right to work in Finland.

In addition, a pilot project was carried out in the Occupational Safety and Health Division of the Regional State Administrative Agency for Southwestern Finland to supervise employers who post workers in road transport.

# 2.1 Extensive enforcement of posting companies

In 2023, the extensive enforcement of posting companies involved 134 inspections, which is clearly more than in the previous two years.

Some of the inspections were carried out at sites with several employers (construction sites, shipbuilding industry).

About 60% of the inspections were carried out in the regions of the Regional State Administrative Agencies of Southern and Southwestern Finland. This matches the distribution of posting notifications by Division: 60% of notifications concerned work in these two areas.

The means of supervision vary from providing incentives and advice to the use of coercive measures. The occupational safety and health inspector can issue written advice on all matters that are supervised by the occupational safety and health authorities. For the most serious non-conformances, the inspector issues an improvement notice with a deadline instead of written advice. Number of inspections in the extensive enforcement of posting companies

<b>OSH Division</b>	2021	2022	2023
Southern Finland	26	28	23
Eastern Finland	2	2	14
Southwestern Finland	33	33	56
Western and Inland Finland	23	14	22
Northern Finland	1	12	19
Total	85	89	134

Improvement notices are used in the supervision of posting companies in a different way than in other supervision, as the duration of the posting affects the issuing of an improvement notice. In the case of a short-term posting, it is not advisable to issue an improvement notice because follow-up cannot be carried out after a posting ends. For this reason, written advice is issued more often.

#### Number of inspections in the extensive enforcement of posting companies



**Figure 1.** Number of inspections in Finland in 2021–2023 in the extensive enforcement of posting companies. Source: Enforcement information system Vera.

Number of items of written advice and improvement notices in the limited enforcement of posting companies



**Figure 2.** Number of items of written advice and improvement notices in 2021–2023 issued in the extensive enforcement of posting companies. Source: Enforcement information system Vera.

**Specific obligations of posting companies:** More obligations were imposed on posting companies' specific obligations than in the previous two years. This was in line with the increase in the number of inspections. It is notable that almost half of the inspections revealed shortcomings in the submission of notifications.

Working hours management and records of working hours: A large number of shortcomings were still discovered in the records of working hours and the organisation of working hours. The number of imposed obligations did not grow in proportion to the number of inspections. However, the number of improvement notices was clearly higher than in 2022.

Number of obligations and cases transferred to administrative preparation in the extensive enforcement of posting companies' special obligations

Notification of the posting of workers	2021	2022	2023
Written advice	41	38	64
Appointment of the posting company's representative			
Written advice	5	10	14
Obligation to keep available information of posted workers			
Written advice	26	25	38
Improvement notices	0	1	0
Administrative procedures	0	1	0
Obligation to keep available information on the terms of employment			
Written advice	18	30	45
Improvement notices	1	4	0
Administrative procedures	0	3	0

Number of obligations and cases transferred to administrative preparation in the extensive enforcement of posting companies on the management and record of working hours

Record of working hours	2021	2022	2023
Written advice	35	33	37
Improvement notices	4	8	12
Administrative procedures	0	3	0
Organisation of working hours			
Written advice	11	12	21
Shift roster			
Written advice	15	20	16
Improvement notices	1	4	10
Administrative procedures	0	1	0

**Prohibition of discrimination, pay and compensation for working hours:** An amendment to the Enforcement Act entered into force on 1 June 2023, making it possible to issue an improvement notice for obvious deficiencies in pay. The supervision of pay was also reformed from the beginning of 2023 so that pay and working time compensation were mainly addressed under the same inspection topic\*. The number of deficiencies in pay and working hours compensation increased from 2022 in proportion to the number of inspections. Deficiencies were found in about 50% of the inspections where pay could be supervised. The number of obligations imposed for violating the prohibition of discrimination also increased clearly from 2022.

Accident insurance and occupational health care: There were clearly more obligations imposed for posted workers' accident insurance compared to previous years. The number of obligations imposed on the provision of occupational health care increased as well, but shortcomings were discovered in fewer inspections than before.

Number of obligations and cases transferred to administrative preparation in the extensive enforcement of posting companies related to discrimination, pay and working hours compensation

Prohibition of discrimination in the workplace	2021	2022	2023
Written advice	14	6	15
Improvement notices	4	4	5
Administrative procedures	1	2	0
Pay of posted workers			
Written advice	43	34	58
Improvement notices			5
Compensation for Sunday work			
Written advice	14	13	1
Deficiencies observed in pay*			20
Overtime compensation			
Written advice	28	22	_
Deficiencies observed in pay*			35

Number of obligations and cases transferred to administrative preparation in the extensive enforcement of posting companies concerning accident insurance and occupational health care

Statutory accident insurance for posted EU workers	2021	2022	2023
Written advice	6	3	12
Improvement notices	0	1	0
Administrative procedures	0	1	0
Provision of occupational health care			
Written advice	7	10	14
Improvement notices	4	9	10

# 2.2 Limited enforcement of posting companies

In 2023, limited enforcement of posting companies was only carried out in ten inspections. Limited enforcement was mainly focused on posting companies' obligations for which a negligence fee may be imposed.

No quantitative targets were set for limited enforcement. Some OSH Divisions did not carry out any limited enforcement, focusing instead on extensive enforcement that also supervises the minimum terms of employment.

In 2023, the number of limited enforcement inspections was half of the previous year. The number of imposed obligations also decreased about as much.

Obligations were most commonly imposed on the notification obligation and on keeping the principal terms of employment available.

#### Limited enforcement of posting companies

Number of inspections	2021	2022	2023
Inspections	40	20	10
Number of			
obligations	2021	2022	2023
obligations Written advice	<b>202</b> 1 44	<b>2022</b> 27	<b>2023</b> 12

#### A negligence fee may be imposed on posting companies in the following situations:

- The notification obligation has been neglected, for example by the employer not submitting a notification.
- The obligation to appoint a representative has been neglected, for example by the employer not having a representative in Finland.
- The obligation to keep information available during posting has been neglected, for example by the employer not having all the documents required by law.
- The provision of information to the OSH authority has been neglected, for example by the employer not providing documents to the occupational health and safety authority during an inspection.

The limited enforcement of posting companies was mainly focused on posting companies' obligations where a negligence fee may be imposed.

Number of obligations and cases transferred to administrative preparation in the limited enforcement of posting companies' special obligations

Notification of the posting of workers	2021	2022	2023
Written advice	19	8	4
Appointment of the posting company's representative			
Written advice	2	2	1
Improvement notices		1	
Obligation to keep records of posted workers available			
Written advice	11	6	2
Principal terms of employment			
Written advice	11	4	4

# 2.3 Enforcement of the notification obligation of posting companies

The notification obligation of posting companies was supervised separately with 16 inspections, which was more than twice as much as in the previous year. Inspections that focused on just the notification obligation were not carried out by all Divisions.

The notification obligation was most commonly supervised separately in situations where a posting company had neglected its notification obligation and it was not possible or relevant to carry out more extensive enforcement.

Of the inspected companies, 75% received written advice on neglecting the notification obligation, whereas in the previous year, written advice was issued to all the inspected companies. In other words, proportionally fewer deficiencies were detected than in the previous year, even though the number of inspections increased. This is influenced by the fact that some cases were follow-up inspections of improvement notices imposed during previous inspections. The notification obligation was most commonly supervised separately in situations where a posting company had neglected its notification obligation and it had not been possible or appropriate to carry out more extensive enforcement.

## Enforcement of the notification obligation of posting companies

Number of inspections	2021	2022	2023
Inspections	_	7	16
Number of obligations	2021	2022	2023
Written advice	_	9	12

# 2.4 Enforcement of contracting partners acting as posting companies' contractors

Contracting partners acting as the contractors of posting companies were supervised with 147 inspections, which is less than in 2022. The contractor's obligations were often checked in connection with OSH inspections if it was determined that an inspected company was also the contractor of a posting company.

Although fewer inspections were carried out than in the previous year, the number of imposed obligations remained nearly the same. The largest number of obligations were imposed on the contractor's obligation to ensure that notifications are submitted. The contractor's obligations were often checked in connection with OSH inspections if it was determined that an inspected company was also the contractor of a posting company.

Number of inspections in the enforcement of contracting partners acting as posting companies' contractors

Number of inspections	2021	2022	2023
Inspections	113	180	147
Number of obligations	2021	2022	2023
			2020

Number of items of written advice issued in the enforcement of contracting partners acting as posting companies' contractors

Contractor's obligation to ensure the representative's availability and that they can be contacted	2021	2022	2023
Written advice	13	31	17
Contractor's obligation to ensure that notifications are submitted			
Written advice	25	43	32
Obligation to verify foreign workers' right to work			
Written advice	20	28	21

# 2.5 Road transport subcontracting

In 2023, the Occupational Safety and Health Division of the Regional State Administrative Agency for Southwestern Finland piloted the supervision of transport companies that act as subcontractors and post workers to Finland.

The pilot project involved both limited and extensive enforcement. Limited enforcement focused on supervising the notification obligation based on observations made during roadside supervision. Extensive enforcement additionally addressed keeping information available and the pay of the posted drivers. Roadside supervision was carried out in inter-authority cooperation with the police.

Thirteen inspections were carried out in limited enforcement and eight in extensive enforcement. It was not possible to carry out extensive enforcement based on notifications of posting drivers alone, because most of the notifications had been submitted just in case. A large proportion of drivers stopped during the roadside supervision were also employed by companies that are not subject to the Act on Posting Workers.

Number of items of written advice in the supervision of subcontracted road transport

Limited enforcement	2023
Notification of the posting of workers in the subcontracting of a transport service	1
Extensive enforcement	
Notification of the posting of workers in the subcontracting of a transport service	2
Pay of posted workers under a universally binding collective agreement	1
Provision of information when subcontracting transport services	1
Record of working hours	1

# 2.6 Focus of inspections by sector

Inspections were targeted at sectors where companies had submitted posting notifications. Inspections were distributed across sectors in the same proportion as notifications.

The largest number of posting notifications were submitted for construction and manufacturing. The majority of inspections also concerned these sectors. In 2023, inspections were carried out especially in manufacturing, whereas in construction fewer inspections were carried out than in 2022. The change in focus was due to the fact that the number of notifications in construction started declining in 2023, as the construction of buildings slowed down in particular. In manufacturing, however, the number of notifications increased.

#### Number of inspections by sector (Finnish Standard Industrial Classification TOL 2008)

Sector	2021	2022	2023
Construction	137	181	169
Manufacturing	66	64	108
Transportation and storage	5	1	23
Administrative and support service activities	15	20	12
Professional, scientific and technical activities	4	9	5
Electricity, gas, steam and air conditioning supply	4	1	2
Public administration and defence; compulsory social security	0	0	1
Agriculture, forestry and fishing	7	10	1
Wholesale and retail trade; repair of motor vehicles and motor- cycles	5	3	1
Financial and insurance activities	0	0	1
Industry unknown	3	6	0

# 3. Negligence fees

The negligence fee is an administrative sanction that can be imposed as a result of an inspection under the Act on Posted Workers. The negligence fee can be imposed either on the posting company, i.e. the employer, or on the contractor. In addition, in certain cases, a negligence fee may also be imposed on the developer or the general contractor in the construction sector. However, in 2023, negligence fees were imposed only on posting companies.

This chapter describes the inspections carried out in 2023 where a negligence fee was proposed, and the fees imposed by the Occupational Safety and Health Divisions during the year.

Based on inspection findings, an inspector may have to consider whether a negligence fee should be imposed on a company. In this case, they will refer the case to be decided by the occupational safety and health authority. The company is consulted on the observed negligence in accordance with the Administrative Procedure Act before the OSH authority makes a decision on imposing a fee. The process is still ongoing for some inspections carried out in 2023. For this reason, the report presents a separate account of the number of cases of negligence detected in the inspections and the number of negligence fee decisions made. The Legal Register Centre is responsible for the collection of these fees.

A negligence fee was considered in the inspections of a total of 81 posting companies in 2023, which is clearly more than in the previous two years. More instances of negligence were detected in all Occupational Safety and Health Divisions than in previous years. The increase was particularly high in Eastern Finland, where a negligence fee was considered in as many as 17 cases instead of the few individual cases of previous years. More inspections were also carried out in Eastern Finland than in previous years. In 2023, up to 52% of the inspections of posting companies led to the consideration of a negligence fee. In the previous two years, 36% (2021) and 42% (2022) of inspections discovered negligence.

### A negligence fee may be imposed in the following situations:

- The notification obligation has been neglected, for example by the employer not submitting a notification.
- The obligation to appoint a representative has been neglected, for example by the employer not having a representative in Finland.
- The obligation to keep information available during posting has been neglected, for example by the employer not having all the documents required by law.
- The provision of information to the OSH authority has been neglected, for example by the employer not providing documents to the occupational health and safety authority during an inspection.

Consideration of a negligence fee: number of inspections

OSH Division	2021	2022	2023
Southern Finland	11	15	13
Eastern Finland	2	1	17
Southwestern Finland	26	23	33
Western and Inland Finland	6	8	12
Northern Finland	0	2	6
Total	45	49	81
Percentage of posting employers' inspections	36%	42%	52%

# **3.1** Grounds for consideration of negligence fees and its distribution across sectors

The Act on Posting Workers defines certain cases of negligence for which a negligence fee may be imposed. In 2023, the imposition of a fee was proposed on five different grounds: failure to comply with the notification obligation, failure to appoint a representative, failure to keep information available, failure to submit a notification of subcontracted road transport and failure to provide information on subcontracted road transport. Several inspections found that more than one obligation had been neglected, in which case the imposition of a fee was also proposed on more grounds than one.

Same as previous years, the most common reason for considering a negligence fee was failure to comply with the notification obligation, meaning that a notification of posting of workers had not been submitted or a submitted notification was incomplete. A negligence fee was considered in 74 cases, which was most of the inspections.

The year 2023 was the first time the posting notification for subcontracted road transport was

a consideration for negligence. It was used once for considering the imposition of a fee.

Failure to keep information and reports available led to the consideration of a negligence fee in 20 inspections. Potential negligence includes not keeping information on the working hours and pay of posted workers available during posting.

A negligence fee was proposed on the provision of information in five inspections. In these cases, the documents that must be kept available by law were not delivered even though the inspector requested them. The number of observations was almost the same as in the previous year.

Since 2022, it has also been possible to impose a fee on a company that acts as a subcontractor in road transport, if the company does not provide the information and reports required for the inspection. An observation of this kind was made in one inspection.

There were 14 cases where a posting company had neglected to appoint a representative. This means that there was no statutory representative in Finland during the posting. For this requirement, the amount of negligence has not changed significantly since previous years.

Neglected obligation	2021	2022	2023
Notification obligation	44	40	74
Keeping information available	9	15	20
Appointment of a representative	7	12	14
Contractor's obligation to check how the representative can be reached	0	1	0
Provision of information to the OSH authority after posting	-	5	6
Total	60	72	114

Grounds for considering negligence fees and their number in 2023 in inspection findings

The largest amount of negligence was detected in construction and manufacturing. These sectors featured the highest number of posting notifications and were also the subject of the largest amount of supervision. The third largest amount of negligence was detected in administrative and support services with the fourth being agriculture.

#### 3.2 Amount of negligence fees

In 2023, the occupational safety and health authorities imposed a total of 70 negligence fees, which is more than the previous two years together.

All the negligence fees together totalled EUR 340,000. This amounts to twice the figures of 2021 and 2022 put together.

The amount of negligence fees increased in all Occupational Safety and Health Divisions. Some of the negligence fees imposed in 2023 may be related to inspections that were already carried out in previous years.

## Distribution of the consideration of negligence fees across sectors in 2023





#### Negligence fee decisions: sum in EUR and number of decisions

OSH Division	2021	2022	2023
Southern Finland	EUR 32,500 (8 decisions)	46,500 (8)	104,500 (23)
Eastern Finland	22,000 (4)	0 (0)	59,500 (10)
Southwestern Finland	60,500 (12)	80,500 (20)	98,000 (23)
Western and Inland Finland	34,000 (7)	17,500 (4)	65,000 (11)
Northern Finland	16,500 (2)	10,500 (2)	13,000 (3)
Total	173,000 (33)	155,000 (34)	340,000 (70)

# 4. Notification of posting workers

Before work begins in Finland, a posting company has to submit a notification of the posting of workers to the OSH authorities.

Notifications are submitted using the online form <u>Notification of the posting of workers</u>. The notification can be made as soon as the agreement on posting a worker has been concluded, but at least before the work referred to in the agreement begins. If the notified information changes substantially, the posting company must submit a supplementary notification immediately. The supplementary notification must be submitted in order for the work to continue.

A negligence fee may be imposed for neglecting the notification obligation.

# 4.1 First notifications and supplementary notifications

More than 20,000 notifications of posting workers to Finland were submitted in 2023. Of the notifications, 59% were first notifications, while the remaining 41% were supplementary notifications. This ratio was the same as in the previous year.

The number of notifications increased clearly in Eastern Finland and Southwest Finland, and slightly in Northern Finland. Instead, the number of notifications submitted in Southern Finland and Western and Inland Finland was approximately the same as in the previous year.

#### The notification must specify:

- the posting company's identification details, contact information, foreign tax identification number and information on the responsible persons in the country where the posting company is located
- the identification details and contact information of the contractor
- the identification details and contact information of the developer and the general contractor in the case of construction work
- the personal data needed for the identification of each posted worker, meaning the personal identity code, tax number in their country of residence and the tax number issued by the Finnish Tax Administration in the construction sector, as well as the dates of the start and end of the posting or its estimated end date
- the identification details and contact information in Finland of the representative of the posting company or information about the grounds on which a representative need not be appointed
- the location or locations where the work will be performed
- the sector in which the posted worker will work.

OSH Division	1st notification	Supplementary notification	Total	Change from 2022
Southern Finland	4,320	1,887	6,207	+2.8%
Eastern Finland	622	258	880	+40.4%
Southwestern Finland	3,184	2,889	6,073	+27.7%
Western and Inland Finland	1,352	1,067	2,419	+0.6%
Northern Finland	2,590	2,285	4,875	+8.1%
Total	12,068	8,386	20,454	+11.6%

#### Number of posting notifications (OSH Divisions)

# 4.2 Posting companies' countries of origin

First notifications were submitted from 51 different countries. The highest number of notifications were submitted from Estonia, Lithuania, Germany, Poland and Denmark. Over 73% of the first notifications were submitted from these five countries. The top four were the same as in 2022, but Denmark rose to fifth place to replace Romania. The majority of the notifications (97.8%) came from the EU and EEA. The total number of notifications grew only slightly. The top ten featured clearly more notifications from Sweden, Italy, Lithuania and Denmark than in the previous year. On the other hand, there were clearly fewer notifications from the Czech Republic and Romania than in 2022.

#### Number of posting notifications (EU and EEA)

Country	1st notifications 2022	1st notifications 2023	Change from 2022
1. Estonia	2,841	2,845	+0.1%
2. Lithuania	1,795	2,427	+35.2%
3. Germany	1,972	2,130	+8.0%
4. Poland	638	708	+11.0%
5. Denmark	384	451	+17.4%
6. Sweden	288	439	+52.4%
7. Romania	446	348	-22.0%
8. Latvia	322	347	+7.8%
9. Italy	168	244	+45.2%
10. Czech Republic	289	215	-25.6%
11. Spain	149	204	+36.9%
12. Austria	159	186	+17.0%
13. Slovakia	224	166	-25.9%
14. Netherlands	86	158	+95.1%
15. Switzerland	81	156	+81.4%
16. France	38	81	+113.2%
17. Portugal	95	62	-34.7%
18. Slovenia	80	61	-23.8%
19. Belgium	32	47	+46.9%
20. Ireland	16	45	+181.3%
21. Norway	67	34	-49.3%
22. Luxembourg	18	31	+72.2%
23. Croatia	44	30	-31.8%
24. Bulgaria	18	22	+22.2%
25. Hungary	17	22	+29.4%
26. Greece	1	2	+100.0%
27. Cyprus	2	0	
EU and EEA in total	10,822	11,461	+5.8%

There were slightly more notifications from third countries than in 2022. A relatively high number of notifications were made from the UK and India. Instead, the number of notifications from Russia plummeted.

There were slightly more notifications from third countries than in 2022.

Country	1st notifications 2022	1st notifications 2023	Change from 2022
1. United Kingdom	241	293	+21.6%
2. India	165	152	-7.9%
3. United States of America	23	37	+60.9%
4. China	5	13	+160.0%
5. Canada	8	7	-12.5%
6. Brazil	1	7	+600.0%
7. Japan	5	7	+40.0%
8. Republic of Korea	3	7	+133.3%
9. Turkey	4	4	+0.0%
10. Chile	0	4	-
11. South Africa	9	3	-66.7%
12.Australia	8	2	-75.0%
13. United Arab Emirates	0	2	-
14. Singapore	1	2	+100.0%
15. North Macedonia	0	2	-
16. Bosnia and Herzegovina	1	2	+100.0%
17. Philippines	0	1	_
18. Taiwan	0	1	-
19. Peru	1	1	+0.0%
20. Russian	34	1	-97.1%
21. Guatemala	0	1	-
22. Indonesia	0	1	_
23. Serbia	3	1	-66.7%
24. Mexico	0	1	-
25. Ukraine	8	1	-87.5%
Third countries in total	520	553	+6.3%

The figures in the above tables only account for the number of notifications. Some of the posting companies report several workplaces with the same notification. For a few countries, the number of workplaces is significantly higher than the number of notifications. For example, Indian companies used 152 notifications to report 265 workplaces, while Danish companies used 451 notifications to report 558 workplaces. Estonia, Lithuania and Germany submitted the most notifications all around Finland, but the order of the countries and the proportion of notifications varied. Estonia was by far the largest in Southern Finland (34.9% of the notifications) and Eastern Finland (24.4% of notifications). Lithuania was the largest in Southwest Finland (37.4% of the notifications) and Northern Finland (22.6% of notifications). Germany was the largest in Western and Inland Finland (19% of notifications).

## Posting notifications from different countries by OSH Division (percentage of all notifications concerning the Division)

Country	Southern Finland	Eastern Finland	South- western Finland	Western and Inland Finland	Northern Finland	Whole of Finland
1. Estonia	34.9%	24.4%	24.4%	19.8%	11.8%	23.5%
2. Lithuania	8.5%	16.9%	37.3%	13.9%	22.6%	19.6%
3. Germany	17.2%	20.2%	19.1%	19.0%	14.1%	17.4%
4. Poland	5.7%	6.2%	5.1%	4.8%	7.2%	5.8%
5. Denmark	1.3%	0.6%	1.5%	13.3%	9.2%	4.5%
6. Sweden	2.9%	2.4%	1.8%	3.8%	7.0%	3.6%
7. Romania	2.5%	9.3%	2.1%	5.1%	1.6%	2.9%
8. Latvia	3.0%	1.4%	4.1%	3.6%	1.2%	2.8%
9. United Kingdom	4.4%	0.8%	0.6%	2.7%	1.1%	2.4%
10. Italy	2.4%	4.9%	0.9%	3.2%	1.1%	2.0%
Other countries in total	17.3%	12.9%	7.7%	13.5%	23.3%	15.6%

The regional distribution of notifications indicates that notifications from a certain country often focus on one or two regions. For example, more than half of the notifications submitted from Estonia and the United Kingdom and almost half of the notifications from Italy concerned Southern Finland. Almost half of the notifications from Lithuania concerned Southwest Finland. More than 80 per cent of notifications from Denmark concerned Northern Finland or Western and Inland Finland.

Notifications from a certain country often focus on one or two regions.

## Posting notifications from different countries by OSH Division (percentage of all notifications concerning Finland)

Country	Southern Finland	Eastern Finland	South- western Finland	Western and Inland Finland	Northern Finland	Whole of Finland
1. Estonia	54.6%	5.3%	20.4%	8.9%	10.8%	2,845
2. Lithuania	16.0%	4.4%	46.1%	8.6%	24.9%	2,427
3. Germany	36.5%	5.9%	26.7%	13.3%	17.6%	2,130
4. Poland	36.1%	5.4%	21.6%	10.0%	26.9%	708
5. Denmark	10.8%	0.7%	8.2%	36.0%	44.3%	451
6. Sweden	29.7%	3.3%	11.8%	12.9%	42.2%	439
7. Romania	32.4%	16.5%	17.6%	21.8%	11.7%	348
8. Latvia	38.1%	2.5%	35.0%	15.3%	9.0%	347
9. United Kingdom	67.7%	1.7%	6.1%	13.9%	10.5%	293
10. Italy	44.7%	12.7%	11.1%	19.7%	11.9%	215
Posting notifications in total	36.3%	5.1%	24.4%	12.3%	21.9%	12,341

#### 4.3 Reported sectors

The majority of first notifications concerned manufacturing and construction. The number of notifications for construction started declining in 2023. In manufacturing however, the number of notifications grew. The growth was particularly strong in financial and insurance activities. The majority of first notifications concerned manufacturing and construction.

#### Sector reported by the posting company (Finnish Standard Industrial Classification TOL 2008)

Sector (TOL 2008 main category)	Number of 1st notifications 2022	Number of 1st notifications 2023	Change from 2022
1. Manufacturing (C)	4,835	5,875	+21.5%
2. Construction (F)	3,958	3,731	-5.7%
3. Professional, scientific and technical activities (M)	679	763	+12.4%
4. Electricity, gas, steam and air conditioning supply (D)	488	399	-18.2%
5. Information and communication (J)	189	305	+61.4%
6. Financial and insurance activities (K)	61	252	+313.1%
7. Administrative and support service activities (N)	82	156	+90.2%
8. Other service activities (S)	108	114	+5.6%
9. Transportation and storage (H)	136	85	-37.5%
10. Water supply; sewerage and waste management and remediation activities (E)	60	80	+33.3%
11. Agriculture, forestry and fishing (A)	43	73	+69.8%
12. Wholesale and retail trade; repair of motor vehicles and motorcycles (G)	58	66	+13.8%
13. Arts, entertainment and recreation (R)	17	51	+200.0%
14. Mining and quarrying (B)	41	31	-24.4%
15. Human health and social work activities (Q)	14	10	-28.6%
16. Public administration and defence; compulsory social security (O)	26	9	-65.4%
17. Accommodation and food service activities (I)	7	6	-14.3%
18. Real estate activities (L)	4	5	+25.0%
19. Education (P)	12	3	-75.0%

A closer look reveals that the largest number of notifications was submitted to the sectors of *repair, maintenance and installation of machines and equipment* and *specialised construction*. The third largest number of reports were submitted for the *construction of buildings*, but there were clearly fewer notifications submitted than in 2022. The number of notifications grew significantly faster than average in the sectors of *manufacture* of metal products, manufacture of other transport equipment and other manufacturing.

#### Sector reported by the posting company (Finnish Standard Industrial Classification TOL 2008)

Sector (TOL 2008 subcategory)	Number of 1st notifications 2022	Number of 1st notifications 2023	Change from 2022
1. Repair and installation of machinery and equipment (33)	2,242	2,343	+4.5%
2. Specialised construction activities (43)	2,064	2,094	+1.5%
3. Construction of buildings (41)	1,755	1,495	-14.8%
4. Manufacture of fabricated metal products, except machinery and equipment) (25)	421	809	+92.2%
5. Manufacture of other transport equipment (30)	540	751	+39.1%
6. Other manufacturing (32)	559	719	+28.6%
7. Electricity, gas, steam and air conditioning supply (35)	488	399	-18.2%
8. Manufacture of other machines and equipment (28)	310	345	+11.3%
9. Activities of head offices; management consultancy activities (70)	281	278	-1.1%
10. Other professional, scientific and technical activities (74)	223	262	+17.5%
11. Financial service activities, except insurance and pension funding (64)	61	243	+298.4%
12. Manufacture of paper and paper products (17)	195	277	+16.4%
13. Computer programming, consultancy and related activities (62)	159	219	+37.7%
14. Architectural and engineering activities; technical testing and analysis (71)	144	165	+14.6%
15. Manufacture of electrical equipment (27)	94	149	+58.5%
16. Civil engineering (42)	139	142	+2.2%
17. Manufacture of basic metals (24)	175	125	-28.6%
18. Other personal service activities (96)	105	112	+6.7%
19. Manufacture of motor vehicles, trailers and semi-trailers (29)	95	107	+12.6%

The sectors cited in notifications vary greatly across Finland. For example, *construction of buildings* is cited as the sector in almost one in four notifications in Southern Finland, while in other parts of Finland, it is featured in well below 10% of notifications. The *manufacture of other transport equipment* is mainly included in notifications submitted for Southwestern Finland. These differences reflect the fact that the operating environments of posting companies are different in different parts of Finland. The sector information is based on what the posting company reports as its sector. Although the sectors in notifications are divided by Statistics Finland's standard industrial classifications, notifications submitted by companies do not necessarily follow said classifications. For example, the sector of *specialised construction activities* is also used in notifications concerning work at shipyards.

## Reported sectors by OSH Division (percentage of all notifications concerning the Division, Finnish Standard Industrial Classification TOL 2008)

Sector (TOL 2008 subcategory)	Southern Finland	Eastern Finland	South- western Finland	Western and Inland Finland	Northern Finland	Whole of Finland
1. Repair and installation of machinery and equipment (33)	13.9%	30.7%	11.7%	29.5%	29.6%	19.5%
2. Specialised construc- tion activities (43)	9.5%	16.1%	17.2%	17.1%	31.5%	17.4%
3. Construction of buildings (41)	24.6%	7.0%	4.9%	8.6%	4.0%	12.4%
4. Manufacture of fabricated metal prod- ucts, except machinery and equipment (25)	4.3%	4.5%	13.6%	6.4%	3.8%	6.7%
5. Manufacture of other transport equipment (30)	3.3%	0.6%	20.1%	0.2%	0.2%	6.3%
6. Other manufacturing (32)	5.6%	5.1%	10.3%	5.6%	2.2%	6.0%
7. Electricity, gas, steam and air conditioning supply (35)	2.4%	1.3%	2.7%	8.5%	3.3%	3.3%
8. Manufacture of macninery and equipment n.e.c. (28)	3.1%	6.7%	1.9%	4.5%	1.9%	2.9%
9. Activities of head offices; management consultancy activities (70)	4.7%	0%	2.4%	0%	0%	2.3%
10. Other professional, scientific and technical activities (74)	1.7%	2.4%	1.7%	1.7%	3.9%	2.2%
Other sectors in total	31.6%	25.6%	13.5%	17.9%	19.6%	21.0%

# 4.4 Number of posted workers notified to OSH Divisions

In 2023, information on about 32,000 workers was notified in first notifications. The growth from 2022 was 5.5%.

Based on the notifications, the largest number of posted workers worked in Southern Finland and Southwest Finland. The number of posted workers increased the most in Eastern Finland, although it only covers a small proportion of all notifications. Since November 2021, it has been mandatory to identify the posted workers in notifications. That makes 2022 and 2023 mutually comparable. No-tifications that are older than that only include an estimate of the number of posted workers.

It should however be noted that for reporting purposes only the number of notified workers is collected from the notifications. A posting company may still notify the same workers several times during a year if it operates in several different locations or has several different order contracts. In other words, the number of workers does not indicate how many different workers have worked in Finland.

#### Number of posted workers in 1st notifications

OSH Division	Number of workers 2022	Number of workers 2023	Change from 2022
Southern Finland	10,695	10,703	0.07%
Eastern Finland	1,027	1,617	57.45%
Southwestern Finland	8,373	9,254	10.52%
Western and Inland Finland	4,019	4,052	0.82%
Northern Finland	6,296	6,460	2.60%
Total	30,410	32,086	5.51%

# 4.5 Number of posted workers notified by region

Based on notifications, the largest number of posted workers worked in the regions of Uusimaa, Southwest Finland, Lapland, Satakunta, Northern Ostrobothnia and Pirkanmaa.

With the exception of South Karelia and Päijät-Häme, the number of workers decreased in the OSH Division of the Regional State Administrative Agency for Southern Finland. In South Karelia, the number of workers increased more than the national average. The number of workers clearly increased in all regions of the Occupational Safety and Health Division of the Regional State Administrative Agency for Eastern Finland. North Savo saw more rapid growth compared to everywhere else in Finland.

The number of workers clearly increased in Southwest Finland in the OSH Division of the Regional State Administrative Agency for Southwestern Finland. In Satakunta and especially in Åland, the number of workers started declining.

#### OSH Division of the Regional State Administrative Agency for Southern Finland

Region	Number of workers 2022	Number of workers 2023	Change from 2022
South Karelia	478	607	26.99%
Kanta-Häme	444	424	-4.50%
Kymenlaakso	647	590	-8.81%
Päijät-Häme	427	449	5.15%
Uusimaa	8,699	8,633	-0.76%

#### OSH Division of the Regional State Administrative Agency for Eastern Finland

Region	Number of workers 2022	Number of workers 2023	Change from 2022
South Savo	194	260	34.02%
North Karelia	275	359	30.55%
North Savo	558	998	78.85%

#### OSH Division of the Regional State Administrative Agency for Southwestern Finland

Region	Number of workers 2022	Number of workers 2023	Change from 2022
Åland Islands	63	32	-49.21%
Satakunta	2,662	2,614	-1.80%
Southwest Finland	5,648	6,608	17.00%

The number of workers increased clearly in Central Ostrobothnia and slightly in Central Finland and Ostrobothnia in the Occupational Safety and Health Division of the Regional State Administrative Agency for Western and Inland Finland. In South Ostrobothnia and Pirkanmaa, the number of workers decreased clearly. In the Occupational Safety and Health Division of the Regional State Administrative Agency for Northern Finland, the number of workers increased clearly less in Lapland and Northern Ostrobothnia than the national average. There was a clear increase in Kainuu, but the number of workers was still relatively low.

#### OSH Division of the Regional State Administrative Agency for Western and Inland Finland

Region	Number of workers 2022	Number of workers 2023	Change from 2022
South Ostrobothnia	639	525	-17.84%
Central Ostrobothnia	580	749	29.14%
Central Finland	624	704	12.82%
Pirkanmaa	1,279	1,102	-13.84%
Ostrobothnia	897	972	8.36%

#### OSH Division of the Regional State Administrative Agency of Northern Finland

Region	Number of workers 2022		Change from 2022
Kainuu	170	270	58.82%
Lapland	4,004	4,038	0.85%
North Ostrobothnia	2,124	2,152	1.32%

# 4.6 Notifications concerning the extension of the duration of posting

A posting company can submit a notification on extending the duration of a posting to avoid additional obligations arising from long-term posting, i.e. posting lasting more than one year. The additional obligations may be avoided for a maximum of six months. If a posting company does not submit the extension notification, the additional conditions for long-term posting will be applied when posting has continued for more than a year.

A total of 26 notifications by 19 companies were submitted concerning the extension of the duration of posting. However, only two of the notifications concerned posting that would last over one year. Both notifications cited the prolongation of the project from the original timetable as the reason for extending the posting's duration. The number of notifications decreased significantly from 2022, when eight notifications of this kind were submitted. The remaining 24 notifications were related to changes in posting lasting less than 12 months. In practice, these notifications should have been submitted with the basic notification form. In addition, some of the notifications included additional information that should have been submitted with a supplementary notification. However, the number of incorrect notifications was significantly lower than in 2022, when a total of 72 incorrect notifications were received.

Given the total number of posting notifications, the incorrect use of forms is no longer a significant problem. At the end of 2023, changes were also made to the Tyosuojelu.fi website to further reduce incorrect notifications. The form for extending the duration of posting was moved to the new Long-term posting section, where its purpose comes across better.

# 4.7 Posting notifications for subcontracted road transport

If the employer of a posted driver acts as a subcontractor, the employer is obliged to submit a posting notification to a portal shared by the EU countries. There is no detailed statistical information available on these notifications.

A notification can be made for a period of six

months for all countries where the driver may work during the period. In other words, the EU portal notifications cannot be used to estimate how many drivers ultimately work in Finland.

For 2023, notifications indicating that the posting would end in January were examined. A total of over 30,000 such notifications had been submitted. The majority of the notifications came from Poland and Lithuania.

#### Notifications for subcontracted road transport

Country of establishment of transport company	Number of notifications on postings ending between 1 and 31 January 2023	Percentage of notifications	
1. Poland	13,965	46.0%	
2. Lithuania	8,765	28.9%	
3. Hungary	2,956	9.7%	
4. Romania	1,237	4.1%	
5. Netherlands	659	2.2%	
6. Germany	624	2.1%	
7. Latvia	501	1.7%	
8. Estonia	266	0.9%	
9. Bulgaria	178	0.6%	
10. Portugal	169	0.6%	
11. Czech Republic	168	0.6%	
12. Slovakia	154	0.5%	
13. Denmark	151	0.5%	
14. Slovenia	141	0.5%	
15. Croatia	134	0.4%	
16. Italy	74	0.2%	
17. Ireland	47	0.2%	
18. Spain	46	0.2%	
19. United Kingdom	39	0.1%	
20. Austria	28	0.1%	
21. Malta	26	0.1%	
22. Belgium	17	0.1%	
23. Sweden	16	0.1%	
Total	30,361		

# 5. Contact authority

The OSH Division of the Regional State Administrative Agency for Southwestern Finland acts as the contact authority for posted workers in Finland. It provides general advice on the legislation applicable in Finland concerning posting and advises customers on the correct authority to contact.

Advisory services are provided to companies posting workers to Finland, recipient companies in Finland and posted workers.

In 2023, the contact authority participated with other EU Member States in the development of the European Labour Authority's (ELA) supervision of posting within the ELA's remit.

#### 5.1 Advice and communications

The most important source of advice provided by the contact authority is the Posted worker section in the Tyosuojelu.fi website. The structure and content of the section, for which the contact authority is responsible, has been developed based on users' questions to make information easier to find.

For general advice, customers can contact postedworkersfin@avi.fi. For questions related to submitting a notification, customers should contact reportingpostedworkers@avi.fi.

In 2023, 386 responses were sent to messages from customers, which is clearly less than in previous years (481 responses in 2022 and 430 in 2021). One possible reason for the decrease in demand for advice is that there were no changes to the Act on Posting Workers in 2023. Another factor in decreased demand is the fact that the number of posting notifications began to decline in 2023. Typically, a notable source of questions is companies posting workers to Finland for the first time.

There was a particular decrease in questions related to submitting a notification. In 2023, only 37 questions were received to the email address The most important source of advice by the contact authority is the Posted worker section of the Tyosuojelu.fi website at tyosuojelu.fi/posted-worker

reserved for this purpose, which is almost 40% less than in the previous year.

There were also fewer questions about posted workers' right to work. This is because the amendments to the Aliens Act that entered into force on 1 February 2023 clarified and simplified the regulation concerning the right of third-country nationals to work as posted workers.

# 5.2 Collaboration with other EU and EEA countries

In recent years, the contact authority has been involved in the projects of the European Labour Authority (ELA) and other bodies working to develop posting. Highlights include the work done on the Internal Market Information System (IMI), where the contact authority has been involved in the development of the exchange of information between EU Member States' authorities and the road transport section of the system.

In 2023, the authority also participated in a project organised by ELA, which developed the supervision of posting and tools for identifying genuine posting.

At a seminar on the EU-funded Eurodetachement project, the contact authority addressed the topic of workers who are posted from outside the EU. The contact authority is also involved in the BETIC project (Better enforcement through improved Nordic-Baltic Cooperation) organised by the Norwegian research institute Fafo. This work will continue in 2024.



Website of the Occupational Safety and Health Administration in Finland