

NB: Unofficial translation
Ministry of Employment and the Economy, Finland
July, 2014

Act on Financially-Supported Development of Professional Skills (1136/2013)

Section 1 Objectives of the Act

The objective of this Act is to promote the development of the professional competence of employees.

For the purposes of this Act, the development of professional skills means systematic training offered to employees that is necessary to maintain and develop the professional skills of employees to meet the requirements of the work and work-related tasks and foreseeable, changing professional skills needs.

Section 2 Scope of application

This Act is applied to employees and individuals in an employment relationship governed by public law and their employers.

However, this act is not applied to the Parliamentary Ombudsman, his or her deputy ombudsmen, or to public servants at the Parliamentary Office, the Office of the President of the Republic of Finland, the Office of the Parliamentary Ombudsman or the National Audit Office nor to the public servants or employees of the Bank of Finland or the National Insurance Institution, unless otherwise provided by law. Also, the act is not applied to households as employers.

The provisions in this act concerning employees also apply to public servants and local government officials.

Section 3 Training plan

To obtain the tax deduction referred to in section 5 or a corresponding financial incentive, employers must prepare a training plan for the development of the professional skills of employees.

Concerning enterprises within the scope of application of the Act on Co-operation within Undertakings (334/2007), a plan under section 16 of the said act is considered as the plan referred to in subsection 1. For employers within the scope of application of the Act on Co-operation between the Employer and Employees in Municipalities (449/2007), a plan under section 4a of the said act is required in lieu of the plan referred to subsection 1, and, for government as an employer, a plan under section 7a of the Act on Co-operation within Government Agencies and Public Services (651/1988) is required.

A plan drawn up by employers other than those referred to in subsection 2 must contain an assessment of the professional skills of the entire personnel, changes to take place in the requirements for professional skills and the causes of such changes, as well as a plan based on this assessment for each personnel group or for employee groups categorised by some other appropriate criterion. The plan shall also address general principles aiming to maintain the work ability of employees who are at risk of work disability or aged and to improve the access to labour market of employees at risk of unemployment. Moreover, the plan must contain information regarding how it will be implemented and monitored.

Section 4 Employer's obligation to discuss the development of the employee's professional skills

If an employer referred to in section 3(3) has not prepared a plan for the development of professional skills, the employer is obliged, at the request of an employee, to discuss with the said employee questions related to the development of his or her professional skills.

Section 5 Tax deduction and corresponding financial incentive

The conditions for granting a tax deduction are laid down in section 56 of the Act on the Taxation of Business Profits and Income from Professional Activity (360/1968) and in section 10f of the Act on Agricultural Income Tax (543/1967), whereas provisions on training compensation are issued in the Act on Compensations for Training (1140/2013).

Section 6 Entry into force

This Act enters into force on 1 January 2014.