Swedish language skills. Knowledge of English is usually not sufficient. This applies to part-time jobs also.

The Academic Career Services (*Arbetsforum*) is specialised in finding employment for students. Their services for students include:

- Information about available jobs
- Career guidance
- Information on the job application customs in Finland
- Facilities for students where they can write their job applications, CVs etc.
- Information about trainee programmes

For further information, contact:

Åbo

Arbetsforum/Career Services Henriksgatan 7 (Hanken) Phone: +358 (0) 2 215 4116 or +358 (0)2 215 4961

www.abo.fi/arbetsforum e-mail: arbetsforum@abo.fi

Vasa

Arbetsforum/Career Services Strandgatan 2, F4

Phone: +358 (0)6 3247 131 www.abo.fi/arbetsforum e-mail: arbetsforum@abo.fi

There is also a service called *Aarresaari*. It is a nationwide Academic Career Service, where you can find further useful tips concerning job opportunities in Finland. Visit www.aarresaari.net for more information.

At the Employment Office (arbetskraftsbyrå/työvoimatoimisto) researchers and students can search for job opportunities. The office will give you information about jobs available based on qualifications and experience, which in practice means that you need at least some basic knowledge of Finnish. They will also provide you with information about permission to work in Finland and about Finnish legislation concerning employment.

Employment Services are available by appointment at the employment services unit, Slottsgatan 55 J.

Åbo

Åbo Employment Office Slottsgatan 52 B FI-20100 Åbo

Office hours: Mon-Fri 9.00-15.45.

Phone: +358 (0) 295 044 500 (switchboard) e-mail: kirjaamo.varsinais-suomi@te-toimisto.fi

Vasa

Vasa Employment office Wolffskavägen 35 B FI-65101 Vasa

Phone: +358 (0) 295 056 000 (switchboard) e-mail: kirjaamo.pohjanmaa@te-toimisto.fi

N.B. The Academic Career Services Offices at ÅAU also have the same information about nationwide job opportunities as the Employment Office.

Vacant jobs can be sought nationwide at the website of the Ministry of Labour: www.mol.fi.

4.3 Taxation

The category of tax liability in Finland depends on the duration of the work in Finland and whether or not the employer has a registered status in Finland. If you are paid for the work you do in Finland, you usually have to pay income tax in Finland. Your tax percentage depends on how long you stay – for six months or for longer.

Tax Treaties

Finland has tax treaties with more than 70 countries. International tax treaties are made to avoid double taxation in situations where a person receives income from another country than his/her home country. In general, tax treaties usually provide that wages should be taxed in the country where the work is done. Some of the tax treaties include special exemptions for students (and in some cases teachers). To qualify for a tax-treaty exemption, it is additionally required that you (immediately before your arrival to Finland) lived in the country that has made the tax treaty with