Scholarships

Grants paid at the universities normally count as taxable income for the grant recipient, provided that the total annual amount exceeds the annual amount of the (Finnish) State Grant for Artists (in 2015 this amount is 20,070.64 euros). Please consult the tax administration concerning any tax consequences possibly arising from the payment of the grant.

Åho

Varsinais-Suomen verotoimisto/ Egentliga Finlands skattebyrå Lemminkäinengatan 14-18 (DataCity) P.O. Box 921, FI-20101 Åbo

Phone: +358 (0)20 612 000 (switchboard)

Fax: +358 (0)20 613 1218 Open: Mon-Fri 9.00-16.15

Vasa

Pohjanmaan verotoimisto/ Österbottens skattebyrå Tvärgränden 7

P.O. Box 226, FI-65101 Vasa

Phone: +358 (0)20 612 001 (switchboard)

Fax: +358 (0) 20 613 7850 Open: Mon-Fri 9.00-16.15

Information on international taxation is also available by phone at the following enquiry number +358 20 697 024. This service is available in English Mon-Fri at 9.00-16.15.

4.4 Trade Unions (fackföreningar/ammattiliitot)

An important function of Finnish trade unions is to run unemployment funds and to provide earnings-related unemployment benefits. These are typically much higher than the basic unemployment allowance provided by Kela/Fpa. Most unions provide legal advice on employment issues for their members.

Finnish unions are occupation-based. There are three main levels: Local trade unions, national federations of local trade unions, and confederations. Collective agreements covering

the whole workforce are concluded between the federations.

Labour market organisations have a great deal of influence. Negotiations on salaries, wages and labour legislation are conducted between the government and the representatives of employees' and employers' organisations, which is referred to as the tripartite system.

At least the following unions are represented or a have local unions in ÅAU:

The Association of Finnish University and Research Establishment Staff (*Universitetens och forskningsektorns personalförbund YHL ry/ Yliopistojen ja tutkimusalan henkilöstöliitto*) http://www.pardia.fi/in_english/

The Finnish Union of University Professors (FUUP) (*Professorsförbundet/Professoriliitto*) www.professoriliitto.fi

Akademiska Informationsspecialister/ Informaatioalan Akateemiset www.informaatioalanakateemiset.fi/ (in Finnish/Swedish only)

The Finnish Union of University Lecturers (Förbundet för undervisningssektorn vid universiteten/Yliopiston opetusalan liitto) www.yll.fi/en

Finnish Union of University Researchers and Teachers (Förskarförbundet/Tieteentekijöiden liitto) www.tieteentekijoidenliitto.fi/en

Academic Engineers and Architects in Finland (*Teknikens Akademikerförbund/Tekniikan Akateemiset*) www.tek.fi/en

Laboratorie- och överingenjörerna vid Universiteten r.f. / Laboratory and head engineers at the University (ULI)

Trade Union of Education in Finland, (*Undervisningssektorns fackorganisation/ Opetusalan ammattijärjestö OAJ*). www.oaj.fi/cs/oaj/public_en