

COLLECTIVE AGREEMENT CONCERNING COMPENSATION FOR TRAVEL EXPENSES

The Ministry of Finance issues instructions for the application of the collective agreement concerning compensation for travel expenses in accordance with the rules of application provided in connection with each provision.

Section 1 Scope of application and secondary compensation

The provisions of the present Agreement shall apply to compensation of travel expenses for public officials and Government employees for journeys in Finland and abroad ('official journeys'), unless otherwise provided, ordered or agreed.

A public official or employee who is entitled to compensation for travel expenses for performing work commissioned by another organisation shall be paid compensation from the funds of the government agency that issued the travel order only in case the compensation paid by the commissioner does not add up to the compensation specified in these provisions.

Rule of application:

The concept 'official journey' shall include also employees' journeys, for which compensation is paid according to the same provisions.

In the evaluation of the scope of application of orders and directives for compensation of travel expenses, the orders and directives applied by the organisation that issues the travel order shall primarily apply.

Section 2 Official journey expenses

Extra expenses incurred by the person concerned on an official journey shall be deemed travel expenses.

By virtue of this Agreement, compensation for travel expenses in connection with official journeys shall be paid in the form of compensation for actual transportation expenses, daily allowance, meal allowance, accommodation or hotel allowance, night travel allowance, and training allowance for the duration of training courses. In addition, certain special allowances shall be paid.

The present Agreement also contains provisions concerning the principles for paying salaries for employees' travel time as well as the travel-time allowance for public officials.

Section 3 The concept of official journey

A journey that entitles to compensation for travel expenses shall be a journey, which is ordered by a superior and which a public official makes for carrying out his or her official duties outside the workplace, or which an employee makes for doing his or her job outside the workplace ('official journey').

Going to the workplace from the person's residence or from a similar location ('residence') and returning there shall not be an official journey.

Workplace shall mean the fixed workplace where the person concerned works. If he or she has no such fixed workplace due to the character of the work, the workplace shall be a similar place.

Note:

Public officials have official workplaces, and employees' workplaces are determined in their employment contracts.

Rule of application:

A travel order is always necessary and it may be drawn up electronically. A travel order may be based on a particular request by a superior, on applicable rules of procedure, service regulations or other permanent regulations, or in respect of employees also on an agreement.

An outbound journey that is the consequence of a transfer to another posting place shall also count as an official journey.

The person issuing a travel order shall be informed of the purpose of the journey, method of implementation, as well as of the grounds for compensating travel expenses, and of any advance payments.

The requirement of performing official and other duties excludes travel for purposes other than the performance of such duties. This type of travel includes holiday and recreation journeys, as well as combined official and holiday journeys. A combination of holiday and official journeys is only permitted for special reasons.

Notwithstanding this main rule, a public official stationed abroad may combine a holiday journey of not more than three days and an official journey to Finland for the purpose of taking care of his or her personal affairs.

Concept of workplace and change of workplace

A workplace shall mean the fixed place where the person concerned works. If he or she has no fixed workplace due to the character of the work, any similar place shall be the workplace. The rule is that every public official and employee shall have a workplace, i.e. a building where he or she carries out his or her duties. Such a workplace may be the place where the person concerned carries out duties, receives work instructions, stores clothes, equipment and appliances used in the work, or some other similar place relevant for carrying out the work concerned. If a public official or an employee has no workplace as set out above due to mobile work, the workplace shall be the person's home, or some other fixed place.

The place for carrying out public duties shall mean the place where a public official has been transferred from his or her workplace for the purpose of carrying out service related duties, or other duties assigned to him or her. In such cases the workplace shall not change; therefore, presence in the specified place for carrying out public duties shall count as an official journey.

In some situations, the transfer to a place for carrying out public duties may result in a change of workplace. This is the case, for example, when a public official is appointed to a fixed term public service position for carrying out official duties at another location. In such cases the workplace shall not change until the public official concerned has been

informed at least 30 days in advance of the beginning of the appointment, and if possible, also of its probable duration. If the person has to be appointed at such short notice that the 30 day period does not end before the transfer, the place for carrying out public duties shall not change to become the workplace until 30 days after the public official was informed of the appointment. A short-term appointment as substitute to another location, i.e. when the public official is paid according to his or her ordinary post for the period of appointment, shall not be deemed a transfer of workplace.

If a long-term transfer of a public official to another location is necessary for carrying out duties at that location, and if the public official retains his or her own post, the workplace may be transferred.

The public official concerned shall be informed of the transfer in writing. The notice shall indicate the transfer date and the probable duration of the transfer. If such written notice is not given, the workplace shall not be transferred and the public official concerned shall be compensated for travel expenses.

If a public official takes the initiative of being transferred to a new workplace, the 30 days period of notice is not necessary. In that case the public official's workplace shall change immediately when he or she arrives at the new location.

Section 4

Travel days, the beginning and the end of official journeys

A travel day shall be the 24-hour period commencing at the start of an official journey, or at the end of the preceding travel day. It begins when the person concerned leaves his or her workplace or residence and ends when he or she returns to the workplace or residence.

However, an official journey shall not yet end when the person concerned returns to his or her workplace only for the purpose of handing in or for changing tools or other work equipment, for receiving new instructions, or for other similar short-term execution of official duties or work, provided that the official journey continues immediately thereafter.

Rule of application:

In respect of the concept of an official journey it shall be taken into account that when the person concerned departs on a new official journey that journey also implies the start of a new travel day. Therefore, no time considered compensated remains after the end of an official journey that should be taken into account in the expenses of the new official journey.

A new official journey shall commence either at the workplace or at the traveller's residence and it shall end at one or the other of these places. If a public official or employee commences and/or ends an official journey at a location other than his or her workplace or residence, the actual expenses of the official journey will be compensated at a maximum amount that would be compensable had the official journey commenced and/or ended at the workplace or at the traveller's residence.

If a public official or employee has arrived at his or her workplace and departs from there on an official journey, a travel day shall commence upon that departure and all compensa-

tion for travel expenses shall be calculated accordingly. The time of the day when the person concerned has started an official journey is irrelevant for the application of the present provision.

A combination of official and holiday journeys shall be avoided. If there are, as an exception, particularly valid reasons for combining official journeys with holidays, and if such a combination is approved by the person who issues the travel order, the days of holiday shall be specified in the travel order form. Travel expenses during the holiday period shall not be compensated. If for example the official journey ends at the beginning of the holiday, costs for the return journey shall not be compensated.

An official journey is not deemed ended when the person concerned returns to his or her workplace only for the purpose of handing in or for changing tools or other work equipment, for receiving new instructions, or for other similar short term execution of official duties or work, provided that the official journey continues immediately thereafter. A precondition for the continuance of an official journey despite a visit to the workplace shall however be that the visit is made upon instructions by the employer, or for other work related reasons. An official journey shall end when the person returns to his or her residence. The longest permitted stay on the workplace in the course of an official journey shall be approximately one hour.

Section 5

Mode of travel

Official journeys shall be made in the shortest possible time and at the lowest possible aggregate costs, bearing in mind that the official journey and the relevant duties shall be carried out appropriately and safely. When assessing the aggregate costs of an official journey, elements to be taken into account include not only compensation for transportation expenses, daily allowance, accommodation or hotel allowance, any salary for travel time or the travel day allowance for public officials and other compensation for travel expenses, but also time saved by using certain modes of transport.

Compensation for official journeys shall not exceed the amount payable if the journey was made in a way that was the least expensive for the government agency concerned, as set out in subsection 1.

Rule of application:

The person's position, salary, or any other similar factor shall not be relevant for the grounds on which compensation for travel expenses is paid.

In the choice of travelling mode not only the direct costs of the journey shall be taken into account, but also other circumstances that have an impact on total expenses, such as the effect of the journey on the use of working hours. All factors that are relevant for the duration of the journey, the travelling mode and expenses should be set out on the travel order form when the request of a travel order is submitted. In addition to savings of working time, important savings of leisure time may also be taken into account when the comparison is made.

If such supplementary and extended travel time not required by the travel programme is included for the purpose of saving total costs, (in respect of journeys abroad for example the financial advantage of a charter journey), such travel time shall be compensated only provided that a provision to this effect is included in the travel order. A precondition for including supplementary and extended travel time in the travel order shall always be that

considerable savings of total travel expenses can be achieved, that the extension of the official journey is reasonable in relation to the achieved savings and that the journey as a whole is made in the least expensive way from the government agency's point of view.

Compensation for official journeys shall not be paid in an amount higher than the rate applicable when the journey is made in a way least expensive for the government agency concerned. For example, compensation for using the traveller's own car shall only be paid according to the costs of public transport, if such transport is less expensive. In order to calculate the costs of public transport, general rates (for example the rate of a single ticket) may be used if no other sufficient information has been provided.

Certain airlines and companies providing accommodation services market their products by offering their customers journeys or accommodation free of charge. The employer shall be entitled to this benefit in respect of official journeys paid by the government agency; any free air tickets or hotel accommodation shall be used in connection with official journeys.

Section 6

Compensation for the use of own vehicles

When a public official or an employee uses his or her own vehicle or a vehicle in his or her possession for an official journey, compensation for transportation expenses shall be paid as follows:

By car	<p>In respect of each mileage calculation period starting on 1 January, for the first 5,000 kilometres from 1 January to 31 December 2026, 55 cents per kilometre and 49 cents for additional kilometres.</p> <p>Increased mileage allowance shall be paid in the following cases:</p> <ol style="list-style-type: none"> 1) 9 cents when the job or duty requires transporting a trailer attached to the car, 15 cents when the work or duty requires transporting a caravan attached to the car, and 28 cents when the work or duty requires transporting a resting hut, or similar facility attached to the car, and 2) 4 cents when the person concerned <ol style="list-style-type: none"> a) has to transport machines or appliances weighing more than 80 kilos, or unusually big machines or appliances, b) has to take a dog in the car for the purpose of carrying out his or her duty or work, or 3) 12 cents for driving a car on forest roads, or on closed building sites, to the extent that carrying out the person's duty or work requires such driving. 4) 4 cents per person when the person concerned transports other persons, in case arranging such transport is the duty of the employer.
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1 January–31 December 2026

By motorcycle.....	42 cents for the first 5,000 kilometres and 38 cents for additional kilometres
By motor boat	Engine power less than 50 hp, 97 cents per kilometre and more than 50 hp 141 cents per kilometre
By snowmobile.....	134 cents per kilometre
By all-terrain vehicle	126 cents per kilometre
By moped.....	23 cents per kilometre
Other transport	13 cents per kilometre

The mileage calculation period shall commence in the beginning of a calendar year.

When a person on an official journey abroad is entitled to use his or her own car for the purpose of the journey or for other special reasons, compensation shall be paid according to the provisions of the present section.

The Ministry for Foreign Affairs shall issue regulations concerning the use of and compensation for private cars of public officials or employees attached to Finnish representations abroad. Those regulations shall apply also in respect of public officials and employees of other administrative branches who are stationed abroad.

Rule of application:

The decision whether compensation for a public official's or employee's transportation expenses shall be paid in accordance with the mileage allowance set out in section 6 of the agreement shall as a general rule be made when a travel order is given, or, by way of exception, the latest when the travel claim form is approved. The circumstances set out in section 5 and the relevant rule of application shall be taken into account in the decision.

If official journeys constitute an essential and permanent element of a public official's or employee's work, due to the character and scope of that work, the government agency may grant the person concerned the permission to use a private car on a continuous basis.

Even if a public official or employee has been authorized to use a private car, the principles set out in section 5 and the relevant rule of application shall nevertheless apply and the least expensive mode of transport shall always be the main principle. A public official or employee who has been granted permission to use a private car on a permanent basis shall fill in a standard travel expenses form.

The relevant government agency may give more specific instructions concerning the use of a private car on a permanent basis, including the possible use of a driver's logbook.

Section 7

Other compensation for transportation expenses

The person concerned shall be compensated for the price of travel tickets, for seat and berth reservation charges, for freight charges for transporting necessary tools and equipment, as well as for other comparable necessary costs in connection with the official journey.

Costs for travelling in taxis and chartered or leasing vehicles may be compensated if the use has been justified taking into account the conditions set out in section 5.

Car parking charges in airports, train stations, ports and in connection with hotel accommodation shall be paid against a receipt, however not for a longer period than three days for each official journey.

Notwithstanding the provision of subsection 3, parking fees for the use of the traveller's own car can be paid against a receipt if the use of one's own car on an official journey is based on the instructions of the employer and is necessary for the appropriate performance of the public official's official duties or the employee's work and in view of the circumstances.

Rule of application:

The relevant government agency may give more specific instructions concerning the use of taxi and chartered or of leasing vehicles.

Public officials and employees on a long-term official journey in Finland shall be entitled to compensation for transportation expenses for one fortnightly visit to their home by using the cheapest mode of travel. The person concerned shall not be entitled to compensation for any other travel expenses for the home journey, for example no daily allowance shall be paid.

The provision in subsection 4 requires that the official journey is directly related to the public official's or employee's normal official duties or work.

Section 8

Certain compensation for specific expenses

The following expenses, justified by appropriate receipts, shall be compensated as costs in connection with official journeys:

- 1) airport taxes,
- 2) for official journeys abroad, fees for passports or visas, expenses for necessary medicines and vaccinations,
- 3) for official journeys abroad, the premium for luggage insurance for a sum insured of not more than 1,600 euro, and the premium for single premium travel insurance taken for an official journey lasting not more than 31 days, in so far as the insurance gives compensation for expenses due to sickness or accidents during the journey, or due to cancellation or interruption of the journey; or travel insurance premium of no more than 50 euro taken for an entire year.
- 4) necessary and justified telephone and communications costs in connection with arrangements for an official journey and with official business,
- 5) rent for a safe deposit box in a hotel, and
- 6) other comparable necessary expenses.

Rule of application:

Exceptional extra costs shall particularly be taken into account in advance when issuing the travel order.

Section 9

Length of official journeys that entitle to a daily allowance

A daily allowance can be paid when an official journey extends farther than 15 kilometres from a public official's or employee's residence, or from his or her workplace. The length of the journey shall be

measured according to generally used travelling routes, depending on whether the person concerned leaves his or her residence or workplace, or returns to his or her residence or to the workplace.

Rule of application:

The precondition for paying daily allowance is that an official journey meets the requirements concerning both the length and duration of the journey.

The length of the journey shall be calculated on the basis of the shortest route generally available at the time of the official journey.

An official journey can commence either at a residence or at the workplace and consequently it can end either at a residence or at the workplace. Notwithstanding the main rule that the length of an official journey shall be more than 15 kilometres from the person's workplace or residence, daily allowance shall not be paid if the distance from the place of departure to the place for carrying out the work is for example 16 kilometres, but the length of the return journey to the workplace or residence is only 10 kilometres. Daily allowance on the basis of the length of an official journey shall only be paid provided that both the outbound and the return journeys to the place for carrying out the work, or to the farthest destination of an official journey, exceed 15 kilometres. The start on and the return from an official journey shall be made on the basis of the most appropriate location for carrying out the duty that is the purpose of the journey.

Section 10

Time limits for partial daily allowance and for full daily allowance

Partial daily allowance shall be paid when an official journey lasts for more than 6 hours.

Full daily allowance shall be paid when an official journey lasts for more than 10 hours.

When an official journey lasts for a longer time than one full travel day and if the time spent on that official journey exceeds the previous travel day by more than two hours, the journey shall entitle to a new partial daily allowance. If the exceeding time is more than six hours, it shall entitle to a new full daily allowance.

Section 11

Amount of daily allowances

Daily allowance shall be paid as follows:

- 1) Partial daily allowance for the period 1 January–31 December 2026 shall be 25 euro for each travelling day that entitles to a daily allowance, if the minimum time specified in section 10 subsection 1 is spent on official journey, and
- 2) Full daily allowance for the period 1 January–31 December 2026 shall be 54 euro for each travelling day that entitles to a daily allowance, if the minimum time specified in section 10, subsection 2 is spent on official journey.

Section 12

Daily allowance for official journeys abroad

Public officials and employees shall be entitled to the daily allowance agreed for the country or region where a travel day ends. If a travel day ends on board a ship, or an aircraft, the daily allowance shall be

determined according to the region from where the ship or aircraft has made its latest departure. In case Finland is the place of departure, the daily allowance shall be determined according to the place of first landing.

If the total time spent on an official journey is less than 24 hours, daily allowance shall be paid according to the provisions and euro amounts applicable for Finland. However, if the official journey has lasted for more than 15 hours and if more than five hours have been spent abroad for performing official duties or other work, or for other valid reasons, the person concerned shall be entitled to the daily allowance agreed for that country or region.

If the time spent on an official journey exceeds the latest full travel day ending abroad by more than two hours, the person concerned shall in respect of that travel day be entitled to a daily allowance amounting to 35% of the allowance for the latest full travel day ending abroad. If the exceeding time is more than ten hours, the person concerned shall in respect of that travel day be entitled to a daily allowance amounting to 65% of the daily allowance for a full travel day ending abroad. When a full travel day entitling to a daily allowance at the rate of 65% ends in Finland, the daily allowance for subsequent travel days shall be determined according to the rates applicable for Finland.

Daily allowance for seminars at sea, and for cruises for meetings and for education and training purposes shall be paid according to the provisions and euro amounts applicable for official journeys in Finland.

The daily allowances applicable for the period 1 January–31 December 2026 per travel day for each country and region are listed in the Appendix.

Section 13 **The impact of free meals on the daily allowance**

If, in the course of a travel day, a public official or employee has had one or more meals free of charge, or one is included in the price of a travel ticket or hotel accommodation, or if an opportunity to have such a meal has been provided, full or partial daily allowance shall be reduced by 50%.

The precondition for reducing a full domestic daily allowance or a foreign daily allowance is that the person concerned has eaten or had the opportunity to eat two meals. The precondition for reducing a partial daily allowance is one meal.

Rule of application:

Free meals reduce the daily allowance for official journeys abroad defined in the section 12, subsection 3 as follows: one free meal halves the 35% and two meals the 65% daily allowance.

Breakfast included in the price of a hotel room is not considered a meal referred to in section 13. Meanwhile, breakfast included for example in the price of a sea journey is considered a meal referred to in the section.

For one or several free meals to result in a reduction of the daily allowance, the meals shall be provided in connection with the official journey. If a public official or employee is given a free meal by a friend or relative, without any connection to the official journey, the daily allowance shall not be reduced.

Section 14

Meal allowance

If no daily allowance is paid for an official journey in Finland and if the public official or employee concerned has eaten at his or her own expense outside his or her usual place for having meals, at a distance of not less than 10 kilometres from his or her workplace or residence, and if the journey has lasted for more than 4 hours, the person concerned shall be paid a meal allowance representing 25% of the amount stipulated in section 11, subsection 1, paragraph 2.

Rule of application:

If the employer has arranged meal benefits for the public official or employee in the form of a targeted payment instrument, regardless of whether the public official or employee has used the benefit, a meal allowance can only be paid in the following situations:

1. the public official or employee belong to a personnel group that is not entitled to the targeted payment instrument, for example, due to the duration of his or her service relationship being short or
2. the public official or employee had no place or opportunity to use the targeted payment instrument at the destination of the official journey or during the official journey.

Section 15

Accommodation and hotel allowance

In addition to a daily allowance, accommodation allowance shall be paid on the basis of a receipt issued by the hotel, or on the basis of some other reliable receipt. If other meals than breakfast are included in the price of the accommodation, an allowance shall only be paid for the price of the room.

For journeys abroad the hotel allowance shall include the base price of the room, plus any taxes and fixed tips according to the country-specific conventions.

Accommodation provided by the government agency concerned shall be used, if it meets reasonable standards. If a public official or employee does not use such accommodation, the accommodation allowance shall not exceed the sum paid by the government agency for accommodation.

A precondition for paying accommodation allowance is that the person concerned was present at the location of the accommodation facility for at least four hours during the time between 21:00 and 07:00, or that he or she was travelling or performing duties outside his or her domicile during that time, and that accommodation was therefore necessary.

If necessary due to particular local conditions, expenses for the use of a hotel room abroad during hours other than those set out above can be reimbursed.

Rule of application:

The general principles for travelling mode set out in section 5 shall be taken into account when choosing accommodation and hotels. In addition, the expediency of the location of the accommodation and specific local circumstances may affect the selection.

Supplementary services subject to a charge which are not essential for the official journey shall not be reimbursable travel expenses.

If the price of accommodation includes meals, hotel allowance shall be paid only in respect of the room price. However, if breakfast is included in the hotel room price and if the customer cannot choose to pay separately for the breakfast, the cost of breakfast shall not

be deducted from the price of accommodation. If, however, a separate fee, not included in the price of accommodation, is charged for the breakfast, no separate compensation shall be paid.

Accommodation is deemed to meet reasonable standards when the public official or employee is provided with heating and light, an appropriate bed with bed linen and with lavatory and washing facilities.

Section 16 **Night travel allowance**

Night travel allowance shall be paid for a travel day that entitles to a daily allowance, when more than ten hours have been spent on an official journey, of which at least four hours between 21:00 and 07:00, provided that the traveller was entitled to accommodation at the government agency's expense, but did not use it.

The amount of night travel allowance shall be 16 euro per day.

Night travel allowance can be paid when the traveller spends that night in temporary accommodation that he or she has arranged themselves.

Rule of application:

Temporary accommodation arranged by the traveller is deemed to be, for example, spending the night in a caravan, car, tent or with relatives.

Section 17 **Compensation for training courses that last over 21 days**

A public official or employee attending a training course outside the workplace that lasts over 21 consecutive days (long training course) that is organized or otherwise provided by the government agency shall be paid compensation for travel expenses to the course and back in accordance with sections 6–8, 11–13 and 15.

In respect of long training courses, training day allowance shall be paid from the beginning of the course under the same conditions as set out in sections 9 and 10 concerning daily allowance as follows:

- a) In respect of days 1–21 the training day allowance shall be the same as full or partial daily allowance, and
- b) in respect of following days, however only in respect of training courses lasting no more than one year, the training day allowance shall be 75% of full or partial daily allowance.

If the government agency provides meals free of charge for training course attendants, the training day allowance shall be reduced by 50%. If the government agency also provides accommodation that meets reasonable standards free of charge, the training day allowance shall be reduced by a further 25%. However, the latter reduction shall not be made, if accommodation free of charge is arranged in barracks, camps or under other similar conditions.

Accommodation allowance or night travel allowance shall not be paid for days when the attendant is entitled to the training day allowance and the government agency has provided accommodation that meets reasonable standards.

When a training course is split up in several parts and when the periods in between are more than 12 days, the parts shall be considered different courses.

The daily allowance payable for training courses abroad shall be reduced according to the principles set out above, unless it is decided to pay a lower daily allowance with the consent of the person concerned.

Rule of application:

Attendants shall be a paid training day allowance also in respect of Sundays, religious and other holidays as well for other weekly days off or remote days if the attendant remains in the training location during these days. In case of absence for valid reasons, for example sickness, staying in the training location entitles to training day allowance also for days of absence.

Only days that training day allowance is paid for will be taken into account when calculating the number of training course days after which the training day allowance decreases (21 days).

In respect of long training courses held in Finland, public officials and employees shall be entitled to compensation for transportation expenses for one fortnightly visit to their home by using the cheapest mode of travel. The person concerned shall not be entitled to compensation for any other travel expenses for the home journey, for example no daily allowance shall be paid. For the day of departure from the training location and for the return day, training course allowance shall be paid, if the stay in that location lasts for at least 10 hours.

Note:

A public official or employee attending a training course outside the workplace that lasts no more than 21 days and that is organized or otherwise provided by the government agency shall be paid expenses compensation for travel expenses to the course and back as agreed in this Collective Agreement with respect to compensation of travel expenses.

Section 18

Travel time allowance for employees

In respect of travel days salary shall be paid for the time spent on the journey and for which the person concerned does not receive any salary because of the journey, however not for a period longer than the time required for receiving a salary commensurate with the person's regular daily salary. Travel time shall not count as working time.

In respect of official journeys on Sundays, holidays and on other days off work according to the working time arrangements for the person concerned, travel time allowance shall be paid to an amount equal to what is paid for his or her ordinary working time, however for not more than eight hours and in accordance with the employee's single hourly salary.

No compensation for travel time shall be paid when an employee's duties allow him or herself to determine when and how to make official journeys and how to arrange his or her working hours.

Rule of application:

The primary purpose of travel time allowance is compensation for loss of income because the person concerned is not paid any salary because of the journey. The maximum compensated time shall be what is required for the person concerned to receive his or her salary

for regular daily working hours. If the person concerned works during a working day, besides being on journey, travel time allowance shall be paid only in respect of the difference between on the one hand those travelling hours that constitute working hours according to working time arrangements and on the other hand the time of actual work. Section 3, subsection 2 of the Working Hours Act (872/2019) stipulates that travel time shall not count as working hours.

Section 18, subsection 2 of the Collective Agreement provides that in respect of official journeys on Sundays, holidays and on other days off work according to the working time arrangements for the person concerned, travel time allowance shall be paid in an amount equal to what is paid for the employee's ordinary working time, however for no more than eight hours and in accordance with the employee's single hourly salary. Travel time allowance shall not be paid for more than actual travel time. Travel time allowance shall not be paid for weekly days off, or when the person concerned has a rest for other reasons. Stop-over time during an official journey, for example at intermediate stations, shall count as travel time. In respect of Sundays or other holidays, a day shall be defined as the time from the beginning of a working day until its end, irrespective of how increased salary for Sunday work shall be paid.

It is not possible, by means of general provisions, to determine which persons are in such a position referred to in section 18, subsection 2 that the agreement concerning travel time allowance shall not apply. In individual cases the nature of the person's work, his or her position in the organization, how his or her salary base has been determined and other relevant circumstances shall be taken into account.

Section 19

Travel day allowance for public officials

If a public official has been ordered to travel on a Saturday or Sunday, or on a public holiday as defined in the section 5, subsubsections 1 and 2 of the collective agreement on working hours for government employees, or on a day that would for other reason be his or her day off work, or on his or her day off work according to the work shift list for weekly work or shift work, so that the time spent on travelling only is not less than five hours, the person concerned shall be paid a travel day allowance. The amount of the travel day allowance is 55 euro on official journeys in Finland and 150 euro on official journeys abroad. Travel time shall not count as working time.

If a public official has been ordered to travel abroad on a week day or a work day according to the work shift list, so that at least three hours of the time spent on travelling only takes place outside regular working hours, the public official shall be paid travelling day allowance in the amount of 55 euro.

However, travel day allowance shall not be paid to senior public officials referred to in section 18, subsection 3 of the collective agreement concerning working hours, nor to public officials who themselves can determine the timing of their official journeys and their working time and time off in connection with such journeys. Neither shall travel day allowance be paid if time counting as working time is spent during the aforementioned day, or if travel compensation is paid on the basis of special provisions, otherwise than on the basis of the present agreement.

Rule of application:

Allowance can be paid for travel days spent on an official journey made upon order, if those days otherwise would be days off work for the public official concerned, when he or

she does not work, and if the time spent on travelling is not less than five hours. Compensation shall be paid only once for weekends or other consecutive holidays. Stopovers during an official journey, e.g. waiting time on intermediate stations, shall count as travel time. Time when a public official has access to a hotel room or to other accommodation shall not count as travel time. The days referred to in section 19, subsections 1 and 2 above shall be calculated as calendar days, however, on a Sunday the journey shall commence no later than at 21:00 in order to receive compensation under subsection 1. In case of different time zones, travel time shall be counted according to actual time spent travelling.

In the situations referred to in subsection 2 above, travelling day allowance can be paid based on time used for travelling either before the start of regular working hours or after regular working hours or on the basis of the total duration of the two. If the official journey lasts consecutively from one day to the next, the time used for travelling will be taken into consideration in full as the travel time of the day when the journey began. Travelling day allowance shall not be paid for transferring from one location to another during an official journey.

Section 20

Advance payment

The government agency may pay advance if necessary.

Costs incurred from work-related travel are paid using the State travel expenses card. Advance payment for transportation or accommodation and hotel expenses can be granted only if a payment card has not been put at the disposal of the public official or employee concerned, or if payment cards cannot be used in the country of destination.

Advance payment of daily allowance need not be granted for official journeys lasting for less than 24 hours. Advance payment shall be made to the public official's or employee's bank account.

Section 21

Travel expenses forms and receipts

Compensation for travel expenses shall be claimed by means of a travel expense form that shall be submitted to the government agency concerned within two months after the end of the journey, under penalty of forfeiture of the right to compensation and to any advance payment made.

For particular reasons the government agency concerned may stipulate that compensation shall be claimed within a shorter time than set out above.

Upon application the government agency concerned may grant permission to pay compensation also after the abovementioned deadline.

Receipts justifying expenses paid shall be attached to the travel expense form, provided such receipts are available.

Rule of application:

A travel expense form and receipts can be in electronic form.

Section 22
Local agreements concerning compensation for travel expenses

Exceptions to the provisions of the present Agreement are permitted in agency-level collective agreements concluded by the negotiating authority of the administrative branch concerned, however on condition that such exceptions do not result in increased costs for the Government.

Section 23
Industrial peace

Public officials

Persons bound by this agreement may not, during the validity of the agreement, engage in industrial action regarding the validity, effective duration or correct content of the agreement, or in order to resolve a dispute arising from a claim based on the agreement, to amend the agreement in effect, or to institute a new agreement.

Furthermore, associations bound by the present agreement are liable for controlling that subordinated associations and the public officials concerned do not break the industrial peace obligation set out in the preceding subsection, nor the provisions of the agreement. This obligation of the associations concerned also means that they are not permitted to support or give their assistance to prohibited industrial action, nor otherwise promote such action. On the contrary, the associations shall make all endeavours to stop industrial action.

Employees

During the period of validity of the present Collective Agreement, strikes, lockouts and other similar industrial action against the provisions of the present agreement, or for the purpose of amending it, are prohibited.

Section 24
Validity of the agreement

The present agreement shall enter into force on 1 March 2025 and it shall remain in force until 29 February 2028. By way of derogation from the above, the rule of application of section 14 shall enter into force on 1 January 2027. After this, the agreement shall remain in force for one year at a time to the extent a party has not terminated it at least six weeks before the end of the agreement term or extension year. If the validity of the central government collective agreement ends in accordance with section 21, subsection 4 of that agreement, the validity of this agreement shall also end.

Annex

DAILY ALLOWANCES ABROAD 2026

COUNTRY OR REGION	Daily allowance	Country code
	EUR	
Afghanistan	58	AF
The Netherlands*	88	NL
Albania	93	AL
Algeria	79	DZ
Andorra	66	AD
Angola	80	AO
Antigua and Barbuda	92	AG
United Arab Emirates	69	AE
Argentina*	43	AR
Armenia*	59	AM
Aruba	66	AW
Australia*	72	AU
Azerbaijan*	69	AZ
Azores	72	
Bahamas	85	BS
Bahrain	73	BH
Bangladesh	57	BD
Barbados	75	BB
Belgium	81	BE
Belize	50	BZ
Benin	48	BJ
Bermuda	86	BM
Bhutan	35	BT
Bolivia	57	BO
Bosnia and Herzegovina*	64	BA
Botswana	44	BW
Brazil	72	BR
Great Britain*	84	GB
London and Edinburgh*	89	
Brunei	43	BN
Bulgaria	69	BG
Burkina Faso	32	BF
Burundi	62	BI
Chile*	52	CL
Cook Islands	67	CK
Costa Rica	62	CR
Curaçao	55	CW
Djibouti	79	DJ
Dominica	59	DM
Dominican Republic	48	DO
Ecuador*	59	EC
Egypt	55	EG
El Salvador	55	SV
Eritrea	100	ER
Spain*	78	ES
Eswatini	39	SZ
South Africa	53	ZA

COUNTRY OR REGION	Daily allowance	Country code
	EUR	
South Sudan	134	SS
Ethiopia	39	ET
Fiji	50	FJ
Philippines	66	PH
Faroe Islands	64	FO
Gabon	97	GA
Gambia	43	GM
Georgia*	46	GE
Ghana	49	GH
Grenada	70	GD
Greenland	65	GL
Guadeloupe	55	GP
Guatemala	75	GT
Guinea	83	GN
Guinea-Bissau	46	GW
Guyana*	50	GY
Haiti	98	HT
Honduras	55	HN
Indonesia	52	ID
India	57	IN
Iraq	67	IQ
Iran	134	IR
Ireland	81	IE
Iceland	102	IS
Israel	97	IL
Italy*	78	IT
East Timor	43	TL
Austria	85	AT
Jamaica	59	JM
Japan	64	JP
Yemen	109	YE
Jordan	85	JO
Cambodia	65	KH
Cameroon	65	CM
Canada	76	CA
Canary Islands	75	
Cape Verde	46	CV
Kazakhstan	57	KZ
Kenya	79	WED
Central African Republic	104	CF
China	69	CN
Hong Kong*	79	HK
Kyrgyzstan	43	KG
Colombia	63	CO
Comoros	48	KM
Congo (Congo-Brazzaville)	70	CG
Democratic Republic of the Congo (Congo-Kinshasa)	58	CD
Democratic People's Republic of Korea (North Korea)	64	KP
Republic of Korea (South Korea)	78	KR
Kosovo	62	KV
Greece	72	GR

COUNTRY OR REGION	Daily allowance	Country code
	EUR	
Croatia	74	HR
Cuba	70	CU
Kuwait	82	KW
Cyprus*	65	CY
Lao People's Democratic Republic	35	LA
Latvia	76	LV
Lesotho	37	LS
Lebanon	103	LB
Liberia	61	LR
Libya	44	LY
Liechtenstein	81	LI
Lithuania	75	LT
Luxembourg	81	LU
Madagascar	48	MG
Madeira	71	
Malawi	75	MW
Maldives	66	MV
Malaysia	53	MY
Mali	53	ML
Malta	74	MT
Morocco	75	MON
Marshall Islands	67	MH
Martinique	57	MQ
Mauritania	46	MR
Mauritius	49	MU
Mexico	74	MX
Micronesia	60	FM
Moldova*	81	MD
Monaco	92	MC
Mongolia	31	MN
Montenegro	71	ME
Mozambique	52	MZ
Myanmar (Burma)	85	MM
Namibia	38	NA
Virgin Islands (USA)*	61	VI
Nepal	47	NP
Nicaragua	48	NI
Niger	43	NE
Nigeria	32	NG
Norway*	72	NO
Ivory Coast	86	CI
Oman	69	OM
Pakistan	32	PK
Palau	104	PW
Palestinian Territory*	120	PS
Panama	57	PA
Papua New Guinea	62	PG
Paraguay	36	PY
Peru	51	PE
North Macedonia	69	MK
Portugal*	74	PT

COUNTRY OR REGION	Daily allowance	Country code
	EUR	
Puerto Rico	69	PR
Poland	84	PL
Qatar	71	QA
France*	80	FR
Romania	74	RO
Rwanda	31	RW
Sweden*	70	SE
Saint Kitts and Nevis	62	KN
Saint Lucia	80	LC
Saint Vincent and the Grenadines	84	VC
Germany	78	DE
Solomon Islands	64	SB
Zambia	58	ZM
Samoa	58	WS
San Marino	61	SM
São Tomé and Príncipe	132	ST
Saudi Arabia	75	SA
Senegal	58	SN
Serbia*	82	RS
Seychelles	71	SC
Sierra Leone	58	SL
Singapore	79	SG
Slovakia	85	SK
Slovenia	75	SI
Somalia	87	SO
Sri Lanka	29	LK
Sudan	134	SD
Suriname	85	SR
Switzerland	95	CH
Syria	86	SY
Tajikistan	40	TJ
Taiwan	69	TW
Tanzania	51	TZ
Denmark*	82	DK
Thailand	63	TH
Togo	63	TG
Tonga	62	THU
Trinidad and Tobago	78	TT
Chad	50	TD
Czechia	94	CZ
Tunisia	69	TN
Turkey*	43	TR
Istanbul*	44	
Turkmenistan	86	Ministry of Labour
Uganda	51	UG
Ukraine	62	UA
Hungary	72	HU
Uruguay	56	UY
New Zealand*	72	NZ
Uzbekistan	34	UZ

COUNTRY OR REGION	Daily allowance	Country code
	EUR	
Belarus	49	BY
Vanuatu	69	VU
Venezuela	107	VE
Russia*	87	RU
Moscow*	108	
Saint Petersburg*	100	
Vietnam	63	VN
Estonia	82	EE
United States*	86	US
New York, Los Angeles, Washington*	93	
Zimbabwe	122	ZW
Other countries*	52	

*

Netherlands: Applies to the Netherlands/Holland. Other countries or regions belonging to Holland/The Netherlands that are not in the list are included in "Other countries".

Argentina: Applies to Argentina and the islands situated in the immediate vicinity of the mainland, excluding the Falkland Islands.

Armenia: Nagorno-Karabakh belongs to the group of "Other countries".

Australia: Includes Australia and Tasmania and the islands situated in the immediate vicinity of them. Other countries not mentioned in the list belong to the group of "Other countries".

Azerbaijan: Nagorno-Karabakh belongs to the group of "Other countries".

Bosnia and Herzegovina: Includes all the administrative nationality areas inside the borders of the Bosnia and Herzegovina.

Great Britain: Includes England, Wales, Scotland, Northern Ireland and the islands situated in the immediate vicinity of them, i.a. the Channel Islands: Jersey, Guernsey etc. and the Isle of Man. Other countries with dependency to the UK not mentioned in the list belong to the group of "Other countries".

Chile: Includes Chile and the islands situated in the immediate vicinity of the mainland. The Easter Island belongs to the group of "Other countries".

Ecuador: Includes Ecuador and the Galápagos Islands.

Spain: Includes the mainland, Ceuta, Melilla and the islands situated in the immediate vicinity to the mainland, i.a. Majorca, Minorca, Ibiza etc. Other countries and areas belonging to Spain that are not in the list belong to the group of "Other countries".

Georgia: Includes the areas of Georgia excluding Abkhazia and South Ossetia, which belong to the group of "Other countries".

Guyana: Guyana (Brit.) does not include French Guyana which belongs to the group of "Other countries".

Italia: Includes Italy, Sicily, Sardinia, Vatican City and the islands situated in the immediate vicinity to these areas.

Cyprus: Includes the areas of Cyprus that are part of the European Union. The Turkish areas of Cyprus fall under Turkey.

Moldova: Includes the area of Transnistria.

Virgin Islands (Brit.): The British Virgin Islands belong to the group of "Other countries", not to the Virgin Islands (USA).

Norway: Includes Norway, Lofoten and the countries and regions situated in the immediate vicinity to these areas. Other countries and regions belonging to Norway, i.a. Svalbard and Jan Mayen Island, belong to the group of "Other countries".

Palestinian territory: Includes all the separate administrative districts inside Israel that are part of the self-governing territory of Palestine.

Portugal: Includes Portugal and the islands in the immediate vicinity of it, excluding Madeira and the Azores. Other countries and regions with dependency of Portugal that are not in the list belong to the group of "Other countries".

France: Includes France, Corsica and the islands in the immediate vicinity of them. Other countries or regions belonging to France that are not in the list belong to the group of "Other countries".

Sweden: Includes the mainland, Gotland, Öland and the other islands in the immediate vicinity of mainland.

Serbia: Includes Serbia and Vojvodina but not Kosovo or other Serbian republics.

Denmark: Denmark includes the mainland and islands as well as Bornholm. Other countries belonging to Denmark not mentioned in the list belong to the group of "Other countries". Greenland and the Faroe Islands are mentioned in the list.

Turkey: Includes the Turkish area of Cyprus.

New Zealand: Includes the two main islands and islands in their immediate vicinity. Other countries or regions belonging to New Zealand that are not in the list belong to the group of "Other countries".

Russia: Includes Russia, Kaliningrad and islands in the immediate vicinity of these areas, incl. Novaya Zemlya, Kamchatka and the Russian part of Kuril Islands. Svalbard belongs to the group of "Other countries".

United States: Includes the United States, Alaska, Hawaii and islands and regions in the immediate vicinity of these areas. Other U.S. governed countries that are not in the list, incl. Guam, Okinawa, American Samoa etc, belong to the group of "Other countries".

Other countries: Includes a few independent states such as Kiribati, Nauru, Tuvalu and Republic of Equatorial Guinea of the UN member states. The group also includes areas and in most cases islands that are located far away from the mainland, as well as certain other areas. These include Saint Martin, Gibraltar, Western Sahara, Reunion, French Polynesia (Tahiti), New Caledonia, the Pitcairn Islands, the Turks and Caicos Islands and all the areas mentioned above under the relevant state that fall into the group of "Other countries".

South Pole: Falls into the group of "Other countries".

Military bases and other administrative districts of different organizations, where the original population is not allowed to access freely belong to the group of "Other countries".

Cities that are mentioned in the list of countries and regions under Great Britain, China, Turkey, Russia and United States include only the areas inside the administrative borders of said communities, e.g. Greater London, but not for example the suburbs of London Watford etc or the Greater Los Angeles Area etc.