

16 July 2021

PRESS RELEASE

Personal assistant's annual holidays

According to the law, a personal assistant is entitled to two working days of annual holiday for each full month of holiday credit. When the employment relationship has continued uninterrupted throughout the holiday credit year (1 April–31 March), the holiday entitlement is two and a half working days for each full month of holiday credit. A full month of holiday credit requires an employee to work 14 working days or 35 hours in a calendar month. An employee has the right to receive at least their regular or average pay for the time of their annual holiday (Annual Holidays Act, Section 9). Earned annual holidays are shown on the employee's payslip.

An assistant who does not accrue annual leave is entitled to take leave in accordance with the Annual Holidays Act. The leave is two working days for each calendar month during which the assistant has been employed (Annual Holidays Act, Section 8). Employees must give notification of their desire to take leave before the start of the holiday season (2 May). During the leave, the assistant is paid holiday compensation instead of annual holiday pay. The amount of holiday compensation depends on how long the employment relationship has lasted: the compensation is either 9 per cent or 11.5 per cent of the pay, or pay in

arrears, during the holiday credit year (Annual Holidays Act, Section 16). The holiday compensation is paid in connection with the first leave. If the right to take leave is not used, holiday compensation is paid at the end of the holiday period on 30 September.

A family member who acts as a personal assistant to a person with a disability is, in lieu of annual holiday and holiday pay, entitled to two working days' leave per calendar month during the employment relationship, if the family member so wishes. If a person with a disability has an employee outside the family in a long-term employment relationship, the family member working as an assistant is covered by the Annual Holidays Act. A family member acting as an assistant is also entitled to holiday compensation (Annual Holidays Act, Section 2[2]).

Agreeing on annual holidays

The employer must plan in good time how the assistants' holidays will be scheduled. As a rule, the planning should be done before the start of the holiday season, and the planning should take into account the equality between different assistants. In good time before the start of the annual holiday or leave, the employer must notify the Financial Management Services in writing or through the Oima payroll system that the assistant is taking annual holiday. The employer must also notify payroll in advance of the employee's leave.

When determining the timing of the holiday, the employer must notify the employees of this no later than one month before the start of the holiday. If this is not possible, notification of the timing of the holiday may be given at a later date. However, the notification must be given at least two weeks before the start of the holiday (Section 23 of the Annual Holidays Act).

It is recommended that annual holidays be applied for and reported to payroll before the start of the holiday period. When a full week of annual holidays is applied for, it includes the whole week from Monday to Saturday.

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Sundays and public holidays included in the holiday period, as well as other specifically defined leave days (such as Midsummer Eve and Christmas Eve), do not consume annual holidays. Public holidays and other leave days within the holiday period must be recorded as a holiday in Oima or on the employment suspension form.

Reporting annual holidays to payroll

- If you do not use the Oima payroll system yourself, information about employees' holidays/leave must be submitted to payroll using the employment suspension form. The employee's holiday period must be reported in accordance with the payroll material schedule available on the City of Helsinki website. The schedule is updated annually on the city's website.
- If the employer enters the annual holiday period into the Oima payroll system, the type of entry "**loma**" (holiday) is selected on the calendar template for all days from Monday to Saturday.
- In the Oima payroll system, it is also possible to choose the advance payment of holiday days. The advance payment of the holiday is indicated by selecting "**lomapäivien maksu**" (holiday payment) through the additional functions of the pay period and then "**lomapäivien etukäteen maksu**" (holiday advance payment). Finally, the holiday year and the number of holidays to be paid are selected and the date of the annual holiday is entered in the description. The entry in the description is displayed on the assistant's payslip.

Then the type of entry "**etukäteen maksettu lomapäivä**" (prepaid holiday) is selected on the calendar screen for all days from Monday to Saturday. If the holiday is to be paid in advance, it must be ensured that both these steps (payment and entry) have been completed. The payment must be made for the pay period during which the holiday is to be paid, and the entry must be made for the pay periods in which the holiday period takes place.

- The days for which the right to leave is used are entered in the Oima payroll system with the entry type "**palkaton vapaa** (unpaid leave). The days of unpaid leave are entered with the comment "**right to take leave**".

Hiring a substitute

A person with severe disabilities has the right to hire a substitute for the duration of the assistant's annual holiday or sick leave. If the assistant takes a holiday or falls ill, the Financial Management Services must be notified either in writing using the employment contract suspension form or by entering the information in the tietOima payroll system as soon as the holiday or sick leave period is known. The substitute's wages cannot be paid if up-to-date information on annual holidays and sick leave has not been submitted to payroll. The right to hire a substitute also applies to situations where a family member acts as an assistant and is entitled to days off. The employer enters into a fixed-term employment contract with the assistant's substitute, in which **substitution** is indicated as the reason for the fixed-term contract.

Payroll must always be informed of the termination of the employee's employment, so that the employee can be paid the final pay correctly. Any unpaid holiday compensation



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or annual holiday pay is paid to the employee in connection with the final pay at the end of the employment relationship.