

Family as an employer 2019

All statutory employer obligations can be handled through the palkkaus.fi service, which is accessible via the order in the booking system. Palkkaus.fi service is subject to a charge. The service retrieves the information directly from the booking system.

Points 3-6 can be handled through the payroll service of the tax administration. You can use the Finnish Tax Administration site palkka.fi

The statutory employer obligations can also be handled through self-service by following the instructions below.

Acting as employer	When?	How?
1. Paying wages	Babysitters are to be paid in cash after finishing their work	<ul style="list-style-type: none"> - Babysitters are to be paid 9,5€ per hour. For Sunday work, families must pay babysitters 19 € per hour. - The minimum payment is two hours. - Wages are to be paid in cash or for bank account according to the nearest half-hour
2. Issuing a payment slip	With the salary	Family is responsible of filling in a pay slip and giving it to the babysitter with the salary. You can print payment slip out lastenhoito.mll.fi
3. Incomes register	Households that employ people or pay others compensation for work must report the details of paid wages into the Incomes Register. The information must be reported after each payment transaction no later than on the 5th day of the calendar month following the payment month.	The employer or other payer will report paid wages and other earned income with a separate earnings payment report for each income earner. .More information: https://www.vero.fi/en/incomes-register/individuals/
4. Unemployment insurance contribution	With the salary from all carers aged 17 to 64 years.	<ul style="list-style-type: none"> - Family must deduct 1,50% (year2019, see table unemployment insurance) of unemployment insurance contribution from all carers aged 17 to 64 years. - On the basis of the information entered in the income register, the family receives an invoice for unemployment insurance, if the salary is over 1300€ per year. - When family has made the report the unemployment insurance fund will send an invoice considering unemployment insurance contribution. Family will pay employers part (0,5%) and carers part (1,5%) if they have pay for carers aged 17 to 64 years 1300 € or more during calendar year.

5. Employee Pensions Act contributions	Employee Pensions Act contributions must be paid with the salary if the wages payable to a babysitter exceed 59,36€ in one month from all carers aged 17 to 67 years.	- Family deducts the employee's portion from the wages payable. The amount is 6,35% for employees aged from 17 to 52 years and aged from 63 to 67 years. The amount is 7,85% for those aged from 53 to 62 years. - At the earnings register the pension insurance company can get selected. The pension insurance company sends the invoice. The family will be charged a total TyEL fee of 25.20% of the salary.
6. Withholding (PAYE) tax and social security contributions	- If a family pays over 1 500€ in one year in wages to a single babysitter -Twelfth calendar day after payment day.	https://www.vero.fi/en/e-file/mytax/
7. Accident insurance	Statutory accident insurance for employees must be taken if a family pays more than 1200€ per year for employers.	You can consult insurance companies and choose the right insurance cover for your family.

Instructions

- Families must allow sufficient time to get acquainted with the babysitter beforehand and must provide clear guidance in matters relating to the care of the children.
- Child care is generally provided at the family's home or at another appropriate location.
- If a babysitter finishes work late in the evening or at night, the babysitter must be taken home safely, either by giving him/her a lift or by paying for a taxi.
- Babysitters cannot drive the children in the family's car. If a babysitter is to drive children in the babysitter's own car, this must be agreed in writing.
- Some babysitters can also look after children who are ill. However, it is the family's responsibility to give any medication to the child. If medication absolutely must be given to a child while the babysitter is looking after the child, the family must provide the babysitter with clear written instructions on how the medication is to be administered.
- It may be possible to get a household tax deduction for expenses incurred in paying for babysitting services.

How to order a MLL babysitter

Register as a new user in web lastenhoito.mll.fi and make an order. Phone service mon-fri 08-12 Tel. 044 030 3301.

