

## Part 1

### The playing field of an employer following the personal assistance employer model



As the employer of a personal assistant you operate in a field with several players, each of whom has their own role and task.

These players include, for instance, services for the disabled, payroll accounting, occupational health care, the pension insurance company and accident insurance company, Kela, the tax authority, the employers' union and sometimes the employees' union. For most, the relationship is administrative and tied to the payroll administration.

Additional information and guidelines concerning all these players are available from disability services and centres of assistance.

### Take care of your statutory agreements

As an employer, it is a good idea to make sure that your statutory agreements are in order. Make sure you have valid:

- occupational health care
- earnings-related pension insurance
- workers' compensation insurance.

### Other parties

- **Oima** service The Oima service plays an important role in facilitating assistants' payroll administration. Payroll administration for assistants is almost always handled via the Oima service. Oima automates the payment of wages and items related to the payment of wages (such as withholding tax and social security expenses) to the tax authority, as well as data and payments to the earnings-related pension insurance companies and accident insurance companies. The employee's trade union membership fees and debt recovery are also managed automatically through Oima.
- Membership in the Heta Union (i.e. Union of the Employers of Personal Assistants in Finland) brings security and support to employers.