

# A FAIRER TOMORROW FOR ALL, NOT JUST THE FEW

## LEFT ALLIANCE'S PARLIAMENTARY ELECTION PROGRAMME 2023

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### 1. A fairer tomorrow

**The Left Alliance has been involved in the government in reversing Finland's disastrous policy of cuts implemented by the non-socialist government.** We have kept our promises. The new direction we set for Finland has led to record-high employment and the strengthening of the welfare state. We have increased pensions and social security. We have invested in education, restored equal access to early childhood education and care for all children and ensured secondary education for young people by extending compulsory education and making secondary education free of charge. We work on enabling timely care for people with a seven-day care guarantee.

In the midst of long-term challenges, such as demographic change, and new threats, such as the coronavirus pandemic, Russia's war of aggression against Ukraine, and the energy and price crisis, the government has succeeded in preventing economic collapse, as well as investing in people's well-being and a more sustainable future.

Much remains to be done, and the future government will also have to make plenty of changes. Most recently, the energy crisis has shown that we need to break our fossil dependency by focusing on a just transition and building a strong domestic renewable energy production infrastructure. By correcting the biggest injustices in taxation and blocking the opportunities for tax avoidance by the rich, we can strengthen the financial base of welfare services and education.

World crises and wars, biodiversity loss and pandemics are issues which the individual has little chance of influencing. Individuals must unite and join forces to achieve change. There is strength in working together, which is why your involvement is needed. We need people to take care of each other – a culture of caring without borders.

The focus of our foreign and security policy must be the safety of Finns, guaranteeing Finland's independence and working for peace in our neighbouring regions and the whole world. Nuclear weapons and permanent troops of foreign states should not be brought to Finland. Finland must continue to support Ukraine. We need people to work for peace. We need active action for the diversity of nature and determined action against global warming.

The Left Alliance offers citizens a channel and an opportunity to build an alternative for a better future. A fairer tomorrow will continue to require concrete actions.

## 2. Good work for everyone

*Salaries have to be sufficient.*

*Unionisation creates security in working life.*

*Life is more than just paid work.*

**Legislation on a minimum hourly wage of at least EUR 12 is also needed alongside universally binding collective agreements.** A statutory minimum wage is needed to raise the lowest wages. In addition, a large number of workers are currently excluded from the protection of universally binding collective agreements. The exploitation of foreign labour in the form of underpaid wages is increasing in Finland. A statutory minimum wage would clarify the situation and guarantee a reasonable minimum wage for every employee. The minimum wage must be tied to the adequate remuneration calculation model of the European Social Charter and must be at least EUR 12.

**The position of shop stewards must be regulated by law.** The Finnish labour market model has been based on employees and employers agreeing on the contents of collective agreements in national

negotiations. However, employers' associations have determinedly pushed for the fragmentation of bargaining into smaller and smaller entities, company- and individual-level negotiations, which weakens the employee's negotiating position. In order to safeguard the position, rights and negotiation opportunities of employees, the position of shop stewards must be regulated more strictly by law (while preserving the primacy of the shop steward as defined in the collective agreement).

**Trade unions must be given collective redress rights so that they can defend the vulnerable.** Many employees who have been exploited are unable or unwilling to go to court due to fear of financial losses and losing their jobs. When trade unions are given the right of collective redress, it is ensured that the trade union movement can intervene in grievances even when the individual employee does not have the means to do so.

**Wage theft must be curbed.** Exploitation of foreign labour is a growing problem in many sectors. Sanctions against employers who pay too low wages must be sufficient to address this practice, which tramples on human rights and creates unfair competition. An employer who steals from its employees and tramples on their terms of employment also acts against other honest entrepreneurs. Substantial administrative and financial penalties must be implemented for underpayment. Finally, underpayment must be criminalised under a Minimum Wage Act.

**The use of tax numbers should be expanded.** The tax number has been a tried and tested way of tackling the trampling of terms of employment. A tax number is a unique number that appears on an employee's identification card. Currently, the tax number is mandatory at construction and shipbuilding sites. The use of tax numbers should also be expanded to service sectors, such as the restaurant industry. Legislative possibilities must also be explored to establish a smart account maintained by the state for workers from outside the EU and EEA who are particularly vulnerable to exploitation. With the help of a smart account, these employees would be guaranteed the right amount of wages, social insurance contributions, taxes and statutory occupational accident and occupational disease insurance.

Knowledge of the rules of working life must be improved. In the future, many foreign workers will move to Finland. It is in the interest of both companies and employees that the price of work or other terms of employment are not trampled. Employees who have immigrated on the basis of work must be guaranteed the right to language training and training in the rules of working life, as everyone has the right to know their rights and obligations. The right to training for employees can be guaranteed by amending the Aliens Act so that an employer obligation is added to the residence permit process, whereby the employer undertakes to enable the employee with a foreign background to participate in language and working life training during working hours.

**Shorter working hours and other working-time flexibility arrangements should be tested extensively.** There is less voluntary part-time work in Finland than in the other Nordic countries. Different models for shorter and more flexible working hours should be tested and introduced in Finland. Various employee-oriented working-time flexibilities enable a more functional everyday life. In the public sector, the state should finance experiments that reduce working hours without lowering income levels as a means of increasing the attractiveness of the sector and reducing sickness absences.

The office of a precarity ombudsman and the associated positions must be established. The task of the ombudsman is to provide guidance and advice in matters related to labour and social legislation and to promote the realisation of the equal rights of those working in non-standard forms of employment. The office to be established must be provided with sufficient resources to operate in multiple languages.

**Involuntary part-time work must be tackled.** Involuntary part-time work is a major problem, especially in low-income, female-dominated private service sectors. In order to ensure sufficient working hours for everyone, the legislation must be tightened so that there must be a clear reason for offering part-time work other than the employee's own preference – similarly to the legislation on temporary employment. Employees' holiday entitlement must be harmonised: the Annual Holidays Act must be amended so that the same 2.5 holiday days are earned per month of employment, regardless of the duration of the employment relationship.

**The compensation for expenses for rehabilitative work and other employment-promoting services must be increased.** The daily compensation paid in addition to the labour market subsidy to an unemployed person participating in employment-promoting services or rehabilitative work has remained the same for 13 years, and inflation has eroded the value of money during this time. The compensation for expenses must be increased to EUR 12 per day.

**Disguising employment relationships as "entrepreneurship" must be addressed.** The cheapening of work is also increasingly taking place through entrepreneurial employment relationships. Food couriers are an example of a group where the workers have to take care of their own insurance as well as their pension and other social security due to their entrepreneurial status. The same development can be seen in other sectors as well. The position of the Labour Council set up by employees and employers under the Ministry of Economic Affairs and Employment of Finland must be strengthened in legislation so that the Labour Council's interpretation of the characteristics of employment relationships are binding on everyone. Work corresponding to paid work must not be done through repeated internships or rehabilitative work activities and community employment.

**The care of young children must be improved, as this is also an employment issue.** 24-hour day care for preschool children, childcare at home and 24-hour day care for young schoolchildren must be developed so that, for example, shift workers or those working or studying in another city or town can accept work shifts. The provision of morning and afternoon activities for schoolchildren must be adequate and permanent.

**Equal pay must be paid for equal work and work of equal value.** When assessing equivalence, different occupations must be compared on the basis of the actual demands of the work, the workload and the wages paid in other sectors at the corresponding level of education. Compensation for harmful effects should not be taken into account in this assessment. Wage transparency must be increased by strengthening the salary information rights of staff, staff representatives and employees who suspect discrimination. Low-wage sectors must receive higher wage increases than other sectors through equality allowances. A gender impact assessment must be carried out in collective agreements.

**Racism and discrimination in the workplace must be eliminated.** New measures are needed to combat ethnic discrimination and misconduct towards foreign workers. The practice of anonymous

job applications must be expanded and employees, managers and shop stewards must be trained to identify and address racist, homophobic, transphobic and other discriminatory practices that may occur in the workplace.

**The European Union must take a stronger position in matters relating to employees' rights and social protection, while still leaving the Member States room for manoeuvre in implementing the common objectives at the national level.** EU economic regulation must enable and support the green transition and social welfare objectives. Work against tax evasion, the regulation of large international companies and digital giants, and the regulation of the platform economy are cross-border issues that require stronger solutions at the EU level. The EU must be a world leader and a pioneer in protecting the climate and biodiversity. The European Union must uphold democracy and human rights, and following the principle of the rule of law must be required of everyone. In order to ensure the Union's ability to act, it is increasingly necessary to move to qualified majority voting.

### 3. A just transition in Finland

*A just transition means a fair transfer from a fossil-based consumer society to a climate resilient society.*

*The right to nature and a healthy environment belongs to everyone.*

**Climate change must be tackled by investing in new jobs.** The state must support the just transition of industry. A renewable energy system will employ more people than the current fossil-fuel economy. A just transition will require historic investments in renewable energy, among other things. At the same time, it offers the opportunity for new, sustainable business and solutions that the whole world will need in the years to come. Domestic, climate-resilient energy production must be multiplied. The new electricity system of the future will need maintenance workers. Ensure the availability of new professional degrees, such as wind turbine installers, throughout the country.

**The necessary transition must be carried out fairly.** We must ensure the viability of our planet. A just transition is also an opportunity to create new, climate-resilient jobs by renewing production in currently polluting sectors and by investing in new low-emission work. A just transition cannot be financed solely with taxpayers' money. It is therefore imperative that policy instruments create an environment in which private capital also supports the transition. Licensing, planning and appeal processes must be sped up so that the level of environmental requirements does not deteriorate. Finland must also support low-income countries in measures that improve the state of the environment and climate.

**Consumption must be made sustainable through circular economy investments that employ people.** By reusing raw materials and investing in the repair and recycling of goods, it is possible to create new work while supporting people in the transition to a more sustainable lifestyle. A separate circular economy-based growth programme will be created for the textile and fashion sector. The recycling of raw materials used in construction and other industries needs to be further improved. The value-

added tax for repair services must be decreased. Ensure that the skills required in the industry created through the circular economy are added to the content of qualifications.

**The target level of RDI investment must be 5% of GDP.** During Sanna Marin's term of office, an act on RDI activities was enacted in order to ensure sufficient financial investments in research, product development and innovation. Public investments must be increased in order to bring in private actors and raise the level permanently to five per cent of GDP.

**The Finnish migration administration must be thoroughly reformed.** The Aliens Act must be reformed through a human rights-based approach. The supervision of the Finnish Immigration Service's operations must be strengthened and the transparency of the operations increased. Barriers to family reunification must be dismantled in both labour immigration and humanitarian immigration. Family reunification must be facilitated by, among other things, removing the income requirement for beneficiaries of international protection and by lowering the income limits for all immigrants. Asylum seekers must be given the opportunity to work as soon as possible after arriving in the country. Work-based residence permits must be processed no later than one month after submitting the application.

**Language training must be accessible to all immigrants.** Finland's current language training system is fragmented and lacks consistent quality, and it treats people differently depending on whether they are entitled to integration services. Integration training must be transferred to the Ministry of Education and Culture, and the competitive tendering of integration training must be discontinued. A general Finnish language education for all immigrants, free of charge and taking into account different skills levels, must be created in Finland in cooperation with liberal adult education institutions such as adult education centres and vocational schools.

**Expertise acquired elsewhere must be identified and utilised.** There are a huge number of people living in Finland who have completed their degrees elsewhere and cannot use their expertise in the Finnish labour market. The resources of the Finnish National Agency for Education and Valvira must be increased for the accreditation and recognition of qualifications completed outside the EU and EEA. It is also necessary to create clear education programmes for supplementing expertise together with higher education institutions.

**Long-term unemployment must be reduced through an employment guarantee.** Long-term unemployment is Finland's biggest labour policy-related problem. It cannot be solved by cutting unemployment benefits or tightening its conditions, but by personal guidance, support, adequate social and healthcare services and, if necessary, education. Unemployed jobseekers must be guaranteed the right to a pay-subsidised job after 12 months. Above all, long-term unemployment is solved by creating new jobs in Finland. Employers' responsibility in social employment must be increased. The requirements of social employment must be used in procurements. The public sector must assume its responsibility in employing those who find it difficult to find employment, and the possibility of imposing an obligation on employers similar to that in Germany to employ people with disabilities must be explored.

**The unemployed should have a right to study with unemployment benefit.** As working life changes, it is increasingly important that everyone has a genuine opportunity to update their expertise, to train

in a new field and to develop their education. The unemployed should have the right to study their desired field with unemployment benefit during unemployment. Participation in adult education centres' courses should be free of charge for the unemployed. A just transition requires the acquisition of new expertise, and access to education supports the supply of skilled labour for climate work, which is currently an obstacle to growth.

**Make continuous learning everyone's right.** In the rapidly changing working life, the opportunity to update one's expertise is essential for both individuals and employers. We want to continue the reform of continuous learning. Both higher education and vocational education institutions must offer learning programmes consisting of units of a degree. We will create a more generous adult education support model targeted at employees without post-comprehensive education. The eligibility for adult education subsidy must be expanded so that also persons who are not in a valid long-term employment are eligible for it.

**The employer's ability to organise apprenticeship training must be improved.** Apprenticeship training has been a good path to employment and training for adults, but it could be utilised even more for young people. The training compensation paid to employers in apprenticeship training must be increased when it comes to young people who are unemployed or have no upper secondary education.

**The event sector and creative industries must be recognised as export sectors and sources of livelihood.** Creative industries are a significant and important employer in Finland, but the sector is still recovering from the pandemic and the coronavirus measures put in place during the pandemic. A system must be created which can provide rapid and fair support to the cultural sector if its activities have to be restricted in exceptional circumstances. Support for the cultural sector is important, especially in the aftermath of the coronavirus pandemic. Due to the long production processes, the communities operating in the field must also be interpreted through the employment effects and artistic values they create, and not as a purely productive business that depends on audience numbers. The Communicable Diseases Act requires a comprehensive reform in which the status of the cultural and event sector must be better recognised, and the treatment of different sectors and restrictions on fundamental rights must be regulated in a more balanced manner. Ensure that creative sectors are also taken into account in the promotion of exports. Funding for film and TV production subsidies must be increased and the act on the government's support for the promotion of film culture reformed to support domestic employment and environmentally sustainable production methods.

**The culture budget must be increased to 1%.** The share of culture and art in the state budget must be increased to 1%. Everyone has the right to participate in art and culture. The accessibility of art must be supported by implementing art acquisitions as part of construction projects. Promote citizen-oriented and interactive cultural heritage work. The use of art and art-based methods as part of social and healthcare will be promoted to support the well-being of customers and staff as well as customer processes. The culture budget must also be increased for the intrinsic value of creating art and employing artists. Regional access to culture and art must be strengthened. Take into account the diversity of people in cultural services and guarantee the right to culture for people with disabilities.

Increase encounters and dialogue in society through culture. Culture must be part of all the government's key policy programmes that improve people's quality of life, such as the National Programme on Ageing, the Loneliness Strategy and the National Democracy Programme, and it must be integrated into integration services.

### **Art for children**

Equal and accessible cultural services for children and young people must be ensured. Culture helps to strengthen the psychological resilience of children and young people. Bring the joy of culture into early childhood education, primary school, upper secondary education and youth work. Ensure that, as part of the Finnish model of children's hobbies, every willing child and young person can find a cultural hobby that they enjoy in connection with the school day.

Promote reading and literacy in cooperation with various sectors. Studying for a profession must be possible anywhere in Finland – and young people graduating in the field must have the opportunity to advance in their careers. Strengthen basic education in the arts as part of the education system. Implement a nationwide cultural voucher, allowing classes to purchase the cultural services they want.

**Rent increases must be curbed.** A manifold amount of government money is spent on housing allowance compared to housing production. This needs to be changed. People must be able to afford to live where there are jobs. In order to prevent excessive rent increases, the implementation of a policy adopted in Denmark preventing excessive rent increases for a fixed period must be explored.

Non-profit rental housing production must be increased. Affordable housing can also bring down market rents. Because the rents of unsubsidised rental housing have soared beyond the reach of most common people, especially in growth centres, increasing the volume of housing production is the most central way of mitigating the pressure on rent increases caused by the high demand. Continue to increase the number of affordable apartments in growth centres so that 40 per cent of new construction is publicly supported ARA production.

Accessible housing production must be increased and the costs of service housing reduced. Living in supported accommodation, such as sheltered housing, a nursing home or service housing, must be considered as permanent residence. The Real Estate Tax Act must be amended so that supported accommodation and service housing are made equal to permanent housing.

**Banks must serve citizens.** Today's society practically requires mandatory bank customership. Citizens should be able to manage their daily financial affairs without being customers of for-profit commercial banks. Banking services could be arranged through Kela, for example. Kela could develop a payment service that would enable not only the transfer of income but also the payment of wages to a Kela account along with a payment card that would allow the funds in the account to be used to pay for goods and services. Kela could also offer identification services. A public banking service would not have to generate profits, leading to reasonable interest rates and affordable service. For example, small associations could be exempted from bank service fees.



## 4. Safe everyday life

*Prevention is the most effective way of tackling crime.*

*Resources must be increased for youth welfare, violence prevention and intervention.*

Violence among young people and juvenile delinquency must be tackled through multi-professional cooperation. The total number of young people committing crimes has been decreasing for a long time, but at the same time, the problems are increasingly concentrated on a small group of young people. In this group, particularly serious acts of violence have increased. Increasing penalties is an expensive and ineffective way to prevent crime. Punishment under criminal law has a negative effect on the development of children and young people and strengthens the criminal identity. Every conviction for violence against minors and young people reflects the inadequacy of preventive measures and the urgent need for their development. Preventive measures must be developed to meet the needs of children and young people, which means allocating resources, in particular, to mental health services, support for families, child protection, youth work, student welfare and preventive functions of the police.

**Information security must be taken seriously.** Companies and the public sector process a huge amount of citizens' sensitive data online. We must ensure that the data protection of organisations is at a high level. Social and healthcare information systems must be connected, data mobility and customers' data protection must be ensured and wasting money on systems that do not work must be discontinued. The responsibility for the development of information systems and resident-oriented digital services should be strongly taken on by the state with regard to funding, development and implementation.

**Electricity networks must be reacquired by the state, and partial public energy production must be implemented.** Security of supply means that society is prepared for potential crises and disturbances. The power transmission connections between the Nordic countries must be reinforced. Energy and grid companies must use the advanced technologies they have in order to secure the supply of electricity, cut costs and consumption peaks, and even out usage, for example, by utilising remotely readable meters and intelligent grid regulation, control and management systems.

People's access to reasonably priced electricity must be secured. Everyone must be guaranteed electricity for basic needs at a reasonable price, so that excess consumption is paid at the market price. In this way, the consumer always has an incentive to save electricity. The vast majority of our electricity is still produced cheaply, but electricity producers receive huge returns during market disturbances when the price is determined by the stock exchange. The price limit for electricity must therefore be financed by a windfall tax, i.e. taxation of excess profits caused by external causes. The overall price ceiling for electricity must be lowered at the EU level.

The water supply must be kept under public and democratic management throughout the country. A publicly owned water supply guarantees equality between citizens and companies. Securing the water supply in all situations is part of society's preparedness for crises and disturbances.

**Racism, discrimination and prejudice must be fought with determination.** Incitement, hate speech and fake news against a group of people must be fought by way of legislation, actions by the authorities, correct information and joint intervention. The impunity of hate crimes must be tackled by investing in the resources and expertise of the authorities. The coverage of criminalisation must be improved by making targeting a criminal offence.

**Gender-based violence, violence against children and minorities and intimate partner violence must be better addressed.** Violence against these groups is a blatant domestic human rights problem. A law clarifying the prevention of intimate partner violence must be enacted to strengthen the prevention of intimate partner violence and support services for those who have experienced violence. Ensure the realisation of criminal liability in cases of intimate partner violence. Social phenomena that predispose women to violence must be identified and prevented. Low-threshold services for victims of domestic violence must be strengthened and improved throughout the country. The long-term financing of both shelters and low-threshold services must be secured, and shelter aftercare must be promoted. Shelter services must take better into account the needs of different minorities, such as the disabled and sexual and gender minorities. Mediation of intimate partner violence must be abandoned, and forced marriage must be criminalised. Schools must organise training on safety and emotional skills and provide low-threshold services. Dating violence among young people must be learned to be recognised as part of youth work.

## 5. Work for peace requires action

*Peace is the prerequisite for all development and humanity. No conflict is local, as they always have consequences for the rest of the world.*

*Current foreign and security policy discussions must also take into account non-military threats, such as climate change and the nature crisis, which must be stopped in time.*

*Finland must be critical and present solutions that promote common security at all international forums.*

**National defence resources must be sufficient.** Due to the changed security situation in Finland and Europe, the defence budget for permanent expenditure should be kept at the current level and the agreed procurements should be completed. Finland has no reason to save on defence expenditure, but the budget should not be increased without a justified and proven need.

**Finland's membership in NATO must be defensive.** We do not want other countries' military bases, permanent troops or nuclear weapons on our soil. We do not participate in military interventions that violate international law. As a NATO country, Finland must ensure that NATO is bound by the UN

Charter in all its activities. As a member of NATO, it is important that Finland continues its foreign and security policy based on a broad understanding of security and human rights and acts as an active peace mediator and promoter of disarmament in the world. Nordic cooperation needs to be stepped up. Finland must continue to react in an appropriately critical manner when a country acts in violation of international law, even if it is a NATO member.

**Stricter conditions must be imposed on the arms trade conducted by Finland.** Finland should not conduct arms or defence equipment trade with states that wage wars of aggression or violate human rights, such as Turkey, Israel, Saudi Arabia or the United Arab Emirates. Arms trade involves foreign and security policy and human rights issues, both in terms of export and import, and therefore the control criteria must also be extended to apply to the import of arms and defence equipment. In its foreign and trade policy, Finland must promote human rights consistently in all sectors.

**We must work for peace.** In nuclear disarmament, which is critical for the future of humanity, a new active approach must be adopted. Nuclear weapons are one of the most destructive inventions of mankind, and the promotion of nuclear disarmament is now more important than ever. Finland must finally ratify the UN Convention on the Prohibition of Nuclear Weapons. In successful conflict resolution and peace processes, the role of women and young people is central. This is why Finland will implement the *Women, Peace and Security* and *Youth, Peace and Security* Action Plans in all policy areas and allocate sufficient resources to their implementation in both the public and civil society sectors. Hearing the voices of all genders and generations in peace negotiations is important. Reducing inequality is work for peace. Finland must act to halt the growth of global inequality and to make the reduction of inequality a central part of the international economic policy solutions of the EU and other international organisations.

**Finland must continue to actively support and help Ukraine and the victims of the war.** As the war drags on, Ukrainians need our solidarity. Finland and the EU must do everything in their power to ensure that Russia ceases its attacks and that peace is achieved in Ukraine. It must be established how property and funds seized from Russia as a result of sanctions could be used to help Ukraine, for example, in reconstruction. Finland must promote the cancellation of Ukraine's national debt.

**Finland's development cooperation must support security, peace and stability in the world.** Finland should increase its development cooperation budget to 0.7 per cent of gross national income and create a sustainable roadmap to achieve this goal. Civil society has a key role to play in development policy, which is why it is important to ensure adequate funding for organisations' development cooperation extending across parliamentary terms. Part of the funding must be aimed at strengthening local trade union movements. Finland must define clear human rights-based goals for private sector development partnerships. Private projects must have as clear links to Finland's climate, human rights and development policy objectives as publicly funded development cooperation. In addition, it is important that Finland supports the climate measures of developing countries and their adaptation to climate change. A binding corporate responsibility law must be enacted in Finland, where neglecting climate measures or working conditions anywhere in the world will lead to sanctions.

**The principles of the rules-based international system and international law must be defended.** In the midst of instability in foreign and security policy, a small country like Finland needs multilateral cooperation structures such as the UN and the OSCE, international agreements and commitment to them. The UN has played an important role in ensuring the transportation of Ukrainian grain, among other things. In addition, the UN specialised agencies play a key role in supporting developing countries' healthcare, education, working conditions, the just transition required by climate change, and many other prerequisites for social development. Therefore, efforts to support and develop the UN must be increased.

## 6. Human rights are for everyone

*Human rights do not progress by themselves, but require decisive action.*

*By ensuring the rights and equality of minorities, we ensure a just society for all.*

*In a just society, genuine equality and non-discrimination of everyone are realised.*

**The accessibility of society must be improved.** In addition to public spaces, accessibility must be required from private spaces similar to public ones, such as restaurants, sports facilities and cultural venues. Ensure a better realisation of the rights and equality of people with disabilities and address discrimination faced by people with disabilities. Society's accessibility provides everyone with added value, and it benefits those with disabilities, senior citizens and families with children in particular. Accessibility is not only about slopes and lifts. It includes clarity of information, induction loops, screen readers and the ability of disabled people to move around independently. A cross-sectoral key project to promote accessibility must be launched. The revised Act on Disability Services and Assistance must be urgently implemented with the constitutional issues having been rectified.

**The shortcomings of the revised Trans Act must be corrected and the rights of persons belonging to gender minorities must be strengthened.** A Rainbow Policy Action Plan must be drawn up in the next parliamentary term. Legal correction of gender must be facilitated for those aged over 15 by way of own notification, and for those under 15 with the permission of the custodian or child welfare services. Gender reassignment treatment is made more accessible, for example, by establishing new research units and increasing the resources of existing ones. The law and service system must also recognise non-binary people. The application process related to gender reassignment must be abandoned. Conversion therapy must be prohibited by law. The bodily integrity of intersex children must be secured. The Rainbow Policy Action Plan requires gender minorities to be taken into account in gender impact assessments in order to achieve gender equality.

**The operating conditions for autonomy regarding the language and culture of the Sámi must be strengthened.** The realisation of the indigenous people's right of self-determination must be secured by ratifying the ILO Convention 169 on the rights of indigenous and tribal peoples and by reforming the Act on the Sámi Parliament with international obligations. Permanently increase the appropriation

for the production of Sámi-language teaching materials, and ensure sufficient funding and permanent structures for Sámi language teaching outside the homeland.

**The rights of those in need of protection are protected.** It is necessary to ensure people's access to a fair asylum process by reforming the Aliens Act on the basis of human rights, by developing safe routes to Finland with a humanitarian visa and by increasing the refugee quota, and by strengthening the protection of human rights defenders at risk. Barriers to family reunification must be removed. Detention must be abolished. The issuing of residence permits should be facilitated by making the travel document requirements more reasonable, increasing the use of alien's passports and restricting the refusal of residence permits on the grounds of evasion of immigration regulations. Gender-based and sexual violence must also be recognised in the asylum application process. Assistance services for victims of human trafficking must be improved, and access to services must not depend on the victim's readiness to facilitate the criminal process. The legality of the operations of the management of private security companies must be investigated. The length, content and quality of education in the sector must be examined and basic rights in the education promoted.

**Fundamental and human rights must be promoted in all sectors.** Legislative reforms are to be carried out on a human rights basis, and the related impact assessment is to be increased. Resources for the administration of justice must be secured. The excessive length and cost of judicial proceedings are fundamental rights issues that threaten citizens' access to justice and increase the human suffering of the parties to the proceedings. The serious shortage of resources for the administration of justice must be corrected in order to safeguard the domestic rule of law. The costs of judicial proceedings and the cost risk must be reduced, for example, by reforming legal aid.

**Substance abuse and addiction services must be developed on the basis of human rights.** The realisation of the fundamental rights of the most vulnerable must be strengthened. In order to ensure the well-being of intoxicated persons, a reform of the Act on the Treatment of Persons in Police Custody must be implemented with the aim of preventing deaths in police custody. Instead of police custody, intoxicated persons must be referred to detoxification centres, which must be established in every region. Ensure that people without housing who use intoxicants have access to adequate overnight shelter services.

**The position of LGBT families has to be improved.** In many LGBT families, children's rights are not realised. Family rights have narrowed in families with multiple parents. The legal position of parents has to be improved in multi-parent families. The accessibility of publicly produced fertility treatments has to be improved. Non-commercial surrogacy has to be permitted.

**The status of the Swedish language as the second official language of Finland must be safeguarded,** and the right to one's own language and culture must be guaranteed to those who speak languages other than Finnish and Swedish as their mother tongue. Mandatory teaching of the second national language must be maintained, and Swedish literature and press must be supported. At the same time, the constitutional right of members of different language groups to maintain and develop their own mother tongue and culture must be ensured. Resources must be made available for mapping and compiling the history and cultural heritage of the Romani. Romani organisations must be supported and the role of the Romani language and literature in society promoted. The status of the Karelian language has to be strengthened. The status of the Karelian language, the Sámi languages, and the

Finnish and Finland-Swedish sign languages has to be strengthened. In addition, the proper functioning of interpretation services must be improved.

## 7. For a common environment

*Combatting the climate and environmental crisis is the most important task of our time. Reducing fossil fuel dependence will improve safety.*

*At the same time, a fair climate and environmental policy increase well-being and work and reduce inequality.*

*Everyone has the right to nature and a healthy environment.*

**Finland must be energy self-sufficient.** Energy consumption must be reduced by improving energy efficiency and saving energy. Even low-emission energy generates emission, nature and natural resource footprints. Finland must increase the production of renewable energy so that we are energy self-sufficient. Existing nuclear power plants must be utilised throughout their lifetime. The implementation of small nuclear reactors that meet safety requirements must be investigated. Finland must increase the production of wind power and solar energy in particular. Finland must promote the rapid formation of a national hydrogen distribution network and its integration into the European hydrogen distribution network. Finland must promote domestic industry that utilises clean hydrogen. Barriers to the construction of wind power in Eastern Finland must be removed. The reduction in the use of peat will continue. Update the electricity market legislation so that housing communities can act as energy communities together with neighbouring housing communities.

**The state must set an example with state-owned companies.** By means of corporate governance, it is to be ensured that the activities of state-owned companies are sustainable from the point of view of social development, the climate, human rights and the environment both in Finland and abroad. State-owned companies must break away from the fossil-fuel economy. Natural monopolies in energy production and basic infrastructure must be publicly owned.

**The use of fossil fuels must be discontinued.** Finland must support the construction of a gas, hydrogen and electric vehicle filling and charging network to cover the entire country. Supporting bioethanol and biogas conversion is a sensible and cost-effective way to support those with low incomes in climate action. In order to increase the production of biogas, a separate feed-in tariff must be introduced, and the state must support the construction of new biogas plants. Commuter benefits must be reformed to favour commuting by foot, bicycle and public transport, along with emissions-free passenger cars and carpooling. Enable the implementation of rush-hour charges through legislation. If a region introduces rush-hour charges, a simultaneous one-off government investment grant for public transport projects must also be granted. The park-and-ride system needs to be improved and expanded.

**Finland must encourage cycling and the use of rail transport.** Adopt a national emissions-based flying tax on passenger and cargo transport, and promote an international aviation tax. In public transport, there is a particular need to improve east-west connections to facilitate cross traffic, on both the roads and the railways. In connection with the development of rail transport, it is important to guarantee sufficient investments in basic repairs of the railway network. Ticket prices must be made more reasonable, and in the long term, it is necessary to switch to zero-fare local public transport. The implementation of the programme for the promotion of walking and cycling and the investment programme implementing its objectives must be continued. The share of walking and cycling in the state's transport budget must be increased significantly from the current level towards the UN target of 20%.

**Clear rules must be established for emissions offsets.** An emissions offset is compensation paid by the emitter to finance the reduction of emissions elsewhere. The compensation market needs clear rules in order for compensations to genuinely contribute to climate change mitigation. These rules must take into account global climate action and the rules for sustainable working life.

**Felling must be brought to a sustainable level.** Forests collect and store carbon dioxide emissions. Strengthening these natural carbon sinks and protecting biodiversity are vital issues for all of us. A separate decision must be made on reducing Metsähallitus' felling, and Metsähallitus' revenue target in the state budget must be significantly lowered. The causes of the collapse of forest carbon sinks must be addressed, and the sinks must be placed on a growth path. The felling of old forests in state-owned forests must be stopped immediately. Ecologically sustainable upper limits for felling must be defined at the national and regional level.

**Forest legislation needs to be reformed.** The processing level of the forest industry should be increased, and the use of our forests should not be guided by the raw material requirements of the forest industry, but by ecologically sustainable forest use that recognises natural values. The requirement for a certain increased age or thickness before a forest can be felled should be restored to the Forest Act. Intermediate felling needs to be reduced. A financial incentive must be created for landowners to extend the rotation period of forests. The Act is to include a record of the number of large and old trees and dead trees to be retained in the forest, as well as the share of deciduous trees in the entire tree stand. Forestry practices must be improved through counselling and guidance in such a way that the carbon sequestration and biodiversity of tree stands and soils are increased in commercial forests. Support for clear-cutting forestry must be discontinued through the Metka incentive system and instead support forest management measures for continuous-cover silviculture.

**More ambitious climate action is needed for the land use sector.** The clearing of peatlands into fields must be prohibited. Climate emissions can be reduced by raising the level of groundwater and improving the humus content of soil and vegetation cover in winter. An incentive system for carbon sequestration must be created for landowners. A clearing fee may act as a step towards a ban on clearing fields. The area target for paludiculture must be raised. The clearing of new marsh fields must be prohibited. The conversion of forest land into construction or cultivated land must be made subject to authorisation and overcompensated by protecting or restoring degraded habitats elsewhere.

## 8. Nature and animals have intrinsic value

*The biggest threat to biodiversity is the destruction of habitats. Biodiversity is disappearing, and not only ecosystems but also species are disappearing with it.*

*Human habitats are also threatened since humanity as a species is completely dependent on other species, starting from its oxygen supply.*

*When nature is seen primarily as a storehouse of raw materials, man's own dependence on nature becomes blurred.*

Nature conservation must be increased. A percentage amount (0.5–1%) of GDP must be allocated to nature conservation, which means that funding must be significantly increased within the framework of the METSO and Helmi programmes, for instance. A third of our terrestrial and aquatic habitats must be protected. Ten per cent of this must be strictly protected so that every region has a network of protected nature. In addition to this, all our old valuable forests must be protected immediately, and by utilising restoration, a network of diverse, vibrant nature must be created to eventually cover the entire country again. The level of forest protection must be increased particularly in Southern Finland. Protection with funding from state programmes must always be primarily offered to private forest owners when it comes to particularly valuable, old forests. Human-induced biodiversity loss must be urgently stopped, and the recovery of endangered species must be supported.

**Investing in restoration pays off.** Restoration is a huge opportunity for Finnish regional economies. The goal must be to restore at least 30% of degraded terrestrial and aquatic ecosystems. The restoration of local habitats, such as rivers, swamps and forests, towards a healthy nature will create work for local machine entrepreneurs in the restoration of peatland areas, for example, and to others in species mapping and tourism. Nature itself continues to recover, and restored areas offer new ways to make a living from nature. For example, the poor condition of our waters is hampering fishermen's livelihoods, and restoring a dead river is a huge source of joy for fishermen and the whole community. The natural habitats of water bodies and water courses must be restored. In cities, restoration means the active construction of green and blue infrastructure and building nature amidst the built environment. It is possible for urban life to be sustainable and support the halting of biodiversity loss when space is made for wild nature in cities, especially through zoning.

**Finland needs a nature law.** The Nature Conservation Act must function as a similar framework law as the Climate Change Act, thus enabling the introduction of binding monitoring mechanisms to achieve the goals of nature conservation and to halt the loss of biodiversity.

**The Water Act needs to be reformed.** Finland's water bodies are in poor condition in many places. The Archipelago Sea is one of the most polluted part of the Baltic Sea, and Finns are already used to not being able to swim there in the summer because of blue-green algae. The Water Act must be reformed to minimise the disadvantages of drainage in forestry and to achieve urgent climate and nature benefits. Better coordination between those responsible for the condition of water bodies is



needed. Water emissions caused by forestry must be controlled either through the Forest Act or the conditions of the forestry support system. The release and restoration of water courses must be promoted, and unnecessary dams and other migratory barriers must be removed. The production of hydropower must require the construction of fishways in a more systematic manner than at present, and natural solutions in fishways must be preferred over technical ones. The restoration and protection of streams and other endangered small water bodies must be improved both in the Water Act and by implementing a programme for the protection of small water bodies. The National Archipelago Sea Programme must be continued during the next government term.

**The environmental requirements of the Mining Act must be tightened.** The state must own Finland's mineral resources. Crude ore must not be exported from Finland. Prospecting for ore must be prohibited in all nature conservation areas, and a comparison of interests must be introduced into the Mining Act that genuinely takes into account nature, people and the need to practice other livelihoods as a condition for a mining permit. An environmental permit must be set as a condition for a mining permit, and taking care of mine waste must be ensured with longer responsibility periods and larger guarantees.

**Agricultural subsidies need to be reformed.** Agriculture is of invaluable importance for Finland. Agricultural companies support security of supply, employment and the whole food chain. Farmers must be encouraged to build ecologically sustainable domestic agriculture and food production, which is also financially profitable for producers. Agricultural water emissions must be controlled through agricultural subsidies or a new agricultural water programme. The environmental aspects and criteria of the conditions of agricultural subsidies are to be modified to be clear and to improve the state of the environment. Agricultural subsidies should reward producers for carbon sequestration, improving soil fertility and the diversity of agricultural nature, as well as regenerative agriculture instead of intensive production. Create a new impetus subsidy to encourage producers to transition to organic, environmentally friendly production while increasing guidance and cooperation between farms. Support the production of plant-based protein in the food industry: Finnish plant proteins already have potential for export. Finland will also promote the introduction of the above-mentioned reforms in the EU's Common Agricultural Policy (CAP).

**Legislation must not equate animals with items or property.** Animals are sentient beings that have intrinsic value. The basis for legislation and social decision-making must be the intrinsic value of all animals, which is independent of the animal's financial or other value to humans. Since animal welfare legislation cannot sufficiently guarantee animal welfare, the protection and status of animals in society must be improved by enshrining the fundamental rights of animals in the Constitution. Fur farming must be banned, and the transition of fur farmers to other lines of business must be supported. The positions of the animal welfare ombudsman and police officers focusing on animal welfare must be made statutory. Studies related to animal welfare must be added to the training of the police, members of courts, hunting and fishing control and the border guard. The Animal Welfare Act must be further developed in such a way that the intrinsic value of animals is recognised and that movement-preventing structures, such as farrowing crates and stanchion-tied stables, are prohibited following a transition period of a maximum of five years. Establish a nationwide animal welfare police operations model. The keeping and rearing of other farmed animals in cages must also be prohibited. Cattle must be guaranteed year-round grazing rights, and surgical castration of piglets must be

prohibited following a short transition period. It is necessary to move away from forms of breeding that produce suffering and structurally defective animals. Breeding activities that are harmful to animal welfare must be prohibited. Animal testing must be discontinued as soon as possible. Animal testing should only be allowed in medical research when there are no other alternative methods. Animal welfare issues must be transferred to the Ministry of the Environment. Wild animals, including large predators, must be guaranteed the opportunity to live a life typical of their species as part of the ecosystem. The goal must be the peaceful coexistence of animals and humans and the prevention of risks. Hunting of endangered species must be prohibited.

**The transition to plant-based food production must be supported.** In order to increase plant-based food, action is needed in many sectors of society. RDI subsidies must support the development of the plant-based food industry, and the amount of plant-based food must be increased in public procurements. Agricultural subsidies must be reformed to switch to plant-based food production, and at the same time, the number of production animals in the animal industry must be reduced. This requires a separate action programme. Legislation concerning animals does not currently secure animal welfare in dairy, meat and broiler farms, fur farms or egg production. Intensive livestock production causes unnecessary suffering to animals. Current animal legislation still allows animals to be kept tethered or in a cage. Animals do not have the opportunity to express species-specific behaviour, and some of the treatment procedures also cause them unnecessary pain.

## 9. Well-being reforms and our budget

**The Left Alliance pursues reforms that strengthen the welfare state. We will stabilise general government finances, fill tax gaps and halt the erosion of the tax base. Millionaires can afford to participate.**

We propose financing means for all expenditure increases and means for reducing the deficit. The economic policy of the Left Alliance is cyclical. In a recession, it makes no sense to make cuts because that will only deepen the recession. If, on the other hand, all available labour and other necessary resources are fully utilised, balancing the economy through taxation and savings in secondary public expenditure is justified. Tax revenues also depend on the economic situation. Therefore, the dimensions of the objectives set out in this section are indicative and depend on economic developments. On the other hand, regardless of the economic situation, it is clear that we need more resources to promote a just transition that creates climate jobs and promotes social equality.

The strengthening of welfare services must be continued. **The Left Alliance aims to invest half a billion euros in education, social security and social and healthcare services, respectively.** We propose an investment of hundreds of millions of euros in learning support, early childhood education and higher education. We want to strengthen basic security, increase child benefits, the exempt amount of unemployment security and informal care allowance. We are lagging behind the other Nordic countries in the financing of social and healthcare services – under-resourcing must stop now. In addition, customer fees for services must be reduced and reimbursements for medicines increased.

**Balancing central government finances must be done fairly and sustainably.** We propose solutions that increase the government's income, which will accumulate during the next parliamentary term of 2023–2027. The main focus of balancing measures should be on income and improving productivity. The balance of central government finances will need to be improved by about EUR 3 billion during the parliamentary term. If additional expenditures of approximately EUR 1.5 billion are implemented, the measures to balance the economy will amount to EUR 4.5 billion. To achieve this, we propose tax reforms of EUR 2.5 billion, expenditure savings of EUR 0.5 billion and EUR 1.5 billion through employment and productivity gains.

### **Economic policy must take into account the economic cycle**

All decisions must be proportional to the economic situation. In the election programme, we propose how central government finances can be balanced and welfare services continue to be strengthened. We do not believe that the billions of euros of adjustment agreed in advance for the next parliamentary terms is justified. Instead, the fiscal policy budget must be assessed separately in the context of spending limit and budget discussions in relation to the current economic situation to avoid making decisions on cuts that will deepen and prolong a possible recession.

**As a result of a properly implemented stabilisation policy and reasonable employment measures, we aim to raise the employment rate to at least 76%.** The effects of employment in the form of increased income and decreased expenditure will improve central government finances by an estimated EUR 1.5 billion. In addition, we aim for savings of about EUR 0.5 billion in government expenditure, and propose reforms with an increase in tax revenues of about EUR 2.5 billion. The tax reforms we are proposing will tighten the tax base and thus generate more tax revenues. We are prepared for deliberate savings, but the Left Alliance does not accept cuts in education or research, funding of culture, youth work or sports, social security or social and healthcare services. The Left Alliance requires an ambitious climate policy.

## **The tax rate will not rise despite tax reforms**

If no changes to the basis of taxation were made, the gross tax rate would be reduced by 1.7 percentage points by 2026, according to the Ministry of Finance. This is due, among other things, to the fact that emission-based tax revenues decrease when, for example, fewer fossil fuels are used in transport and energy is produced to an increasing extent with renewable forms of energy. In the following sections of the election programme, we present the expenditure and revenue solutions in more detail.

### **9.1. Education requires investment**

*Education is a worthwhile investment – both from the perspective of the individual and society.*

*Everyone has the right to quality education, regardless of their background.*

*Healthy and well professionals are the cornerstone of quality education.*

**A comprehensive reform of learning support must be implemented.** A comprehensive reform of learning support is the most important education policy reform of the next government term. Learning support in primary schools must be improved by reducing group sizes, introducing special education teacher quotas and supporting students' right to small-group teaching. Consultative teaching in in-hospital teaching must be made permanent. Students' right to special education must be implemented in secondary education. Inclusion means that students in need of support are entitled to receive it in their own local school. In too many municipalities, however, inclusion has been implemented as a saving measure, which has resulted in students' statutory right to adequate learning support not being realised. Ensuring adequate support requires funding.

**Working conditions and pay in early childhood education and care must be fixed.** The separate part-time ratio must be eliminated so that all children are subject to the same method of calculation. A separate ratio should be applied to children under the age of 1. To improve the quality of early childhood education and care and to improve employee coping, it is necessary to move towards a 3+1 model in group size regulation. This means that more day care workers, assistants and special education teachers are to be recruited to kindergartens and groups to alleviate the situation. In the long term, it is necessary to move to a group-based ratio review. The early childhood education sector needs a comprehensive pay programme to ensure its attractiveness. The admissions quota for early childhood education and care education must be increased. The space solutions for early childhood education and care must be examined to ensure the well-being of employees at work, high-quality pedagogy and a peaceful kindergarten environment for children.

**All children have the right to early childhood education and care.** Amend the Act on Early Childhood Education and Care so that all children residing in Finland, including those whose municipality of residence is not in Finland, are entitled to early childhood education and care.

**Educational equality must be strengthened.** Today, the level of education is strongly inherited from parent to child. It is important to ensure that not only those who have grown up in higher-educated families have the opportunity to continue their study path. A permanent and sufficiently large appropriation must be allocated to the equality fund for early childhood education and basic education. In addition, the capacity of professional educators for norm-critical and gender-aware education must be strengthened. The state must maintain a regular dialogue with the municipalities on the dismantling of segregation and on the methods of organising weighted-curriculum education. Attention must be paid to student guidance so that students are not directed to a particular educational choice because of their gender, functional abilities, class background or ethnic background. Researchers have highlighted how children with parents with higher educational backgrounds are more easily selected for weighted-curriculum education, such as mathematics or sports. Weighted-curriculum education should therefore be implemented in such a way that it does not operate on the basis of the class division of the school, but that pupils of different classes can participate separately in weighted-curriculum classes. In connection with the reform of the comprehensive school curriculum, the lesson allocation framework must be promoted throughout the country. In connection with the reform, it is finally time to reform religious education in Finland based on common ethics education. The school must be neutral in relation to all religions.

Racism and inequality must be eradicated from schools and educational institutions. According to The Non-Discrimination Ombudsman, school is a place where racism is commonly experienced. An important task of the Finnish education system is to increase the democratic capacity of young people to participate and be valued members of society. Studies have shown that the opposite is the reality for young people belonging to minority groups. Equality in schools and educational institutions must be promoted through clear processes to address racial harassment and discrimination. In addition, the segregation of schools must be prevented through state funding for equality in socio-economically vulnerable regions.

**Language teaching for those that do not speak Finnish or Swedish must be strengthened.** Strengthen Finnish/Swedish as a second language, i.e. S2/R2 teaching and the teaching of the respective mother tongues of foreign-language students. Enable the continuation of preparatory education for more than a year when necessary for the student. Ensure that the TUVVA training that prepares students for upper secondary qualification also takes into account the needs of those who have recently moved to the country. Create a separate preparatory education study module for teacher training.

**Less pressure on secondary school students.** The completion of general upper secondary education diplomas must be made possible in all Finnish upper secondary schools. In the future, a general upper secondary education diploma, which is part of a study unit and demonstrates special competence, may thus replace one matriculation examination. In vocational schools, the number of teachers and classroom teaching needs to be increased to ensure the development of professional competence and that all students have sufficiently strong basic skills. Special education in vocational education must be guaranteed. Vocational and upper secondary school education must be developed and cooperation increased according to the competence needs of the regions to ensure high-quality and accessible secondary education throughout the country.

**More multi-professionalism in schools and day-care centres.** The growing ill-being of young people cannot be met by education alone. Teachers will continue to need the support of pupil and student welfare services, as well as an increasing number of other social, healthcare and youth work professionals. Bring support where young people are: funding and resources for outreach youth work and youth workshops must be secured. Funding for youth work in schools must be increased.

**The admission quota in higher education institutions must be increased and the Universities Act must be reformed in order to restore democracy in universities.** High-quality research and science are crucial in terms of culture and as an enabler of development. Higher education must be free of charge for students, and funding must continue to come from the state, mostly in the form of core funding. Dispose of tuition fees for students from outside the EU and EEA. In securing university funding, adherence to the index is absolutely essential. In addition, it is essential to increase the funding authority of the Academy of Finland in order to secure the position of young generations of researchers and high-quality research in Finland in the future.

The admissions quota of higher education institutions will be increased sustainably so that the goal of the share of the population with higher education (50 per cent) is achieved in the long term. Increasing the admissions quota will require additional funding corresponding to the number of students so that

the quality of guidance and teaching will remain at a high level and the well-being of staff and students can be ensured. The funding of FSHS must be increased to meet the demand for services so that the growing need for care can be met with sufficient resources. The increased admissions quota must be fully financed by increasing the core funding of higher education funding models. The region's labour needs must be taken into account in increasing the admissions quota. The Universities Act must be reformed so that it guarantees the realisation of university democracy and strengthens the autonomy of universities. Each region must continue to have an independent higher education institution that meets the local regional development needs.

## 9.2. Poverty must be reduced

*Everyone has the right to get by and live a good life.*

*In a just society, economic inequality is reduced.*

*The welfare state must support the people in unexpected circumstances.*

**Introduce an unconditional basic income.** Basic income is paid to everyone to secure a minimum subsistence income and taxed away from those who do not need it. It enables working without paperwork and bureaucracy, and ensures that no one in need is left without support. The objective of the Left Alliance is a gradual transition to a basic income. In addition, basic income frees up the resources of the authorities, from monitoring people to genuinely supporting people. All decisions taken to improve social security must be in line with this objective.

**Basic security benefits must be unified into one new benefit.** One step in the direction of basic income and reducing social security bureaucracy is to combine the primary basic security benefits into one basic security benefit that can be applied for with one form. The special characteristics of the work of artistic and creative workers and professional athletes must be taken into account in the reform of social security.

**Increase the level of basic security.** Finland has repeatedly been criticised by the European Committee of Social Rights for having too low a level of basic social security. Non-governmental organisations have also paid attention to this. Regardless of the final form of the social security reform, basic security must be brought to an adequate level. The basic amount of social assistance must also be increased by the amount of phone and telecommunications costs.

**Fight energy poverty in a fair way.** Russia's war of aggression in Ukraine has led to a significant increase in electricity prices due to natural gas shortages. The state must support Finns struggling with excessive electricity bills. Introduce a compensation for consumers, based on the Norwegian model, whereby the aid is transferred directly to the invoice up to a certain amount.

**Finland needs a permanent system for energy funding.** As the green transition progresses, there will also be situations in the future where the rise in fossil fuel prices can cause unbearable situations for

people with low income or those living in rural areas, for example. A system must be created in Finland to compensate for price increases easily and quickly on social or regional grounds.

**Increasing the protected portion of garnishment to the amount of guarantee pension must be made permanent.** It was decided to temporarily increase the protected portion of garnishment for the year 2023 as a way to support over-indebted people as living costs increase, while also investigating its impact on employment. The protected portion must be permanently raised to the level of guarantee pension. The expiration period of debt in enforcement must be significantly shortened. The opportunities for those with a bad credit record to rent an apartment or acquire online banking credentials, for example, must be secured. Scheduled enforcement fees must be made more progressive. At the same time, the debt arrangements of private individuals must be extended so that they can get out of the debt trap within a reasonable time.

**The exempt amount of unemployment benefit must be raised to EUR 500.** During the pandemic, the exempt amount of unemployment benefit was raised to EUR 500, which proved to be a good way of securing the opportunities for unemployed people to work part-time and earn money. The exempt amount must be increased so that individuals can escape the cycle of poverty with labour market subsidies and work. Similarly, access to labour market subsidies for entrepreneurs without the closure of their businesses must be secured permanently, similarly to the temporary solution during the coronavirus pandemic.

**The informal care allowance must be increased by 20 per cent.** Family caregivers do extremely important work for their loved ones, and the Finnish society is completely dependent on their work. The informal care allowance must be increased, and in wellbeing services counties, everyone must be guaranteed the opportunity to enter into formal agreements and thus take advantage of caregivers' statutory holidays. Legislation must also ensure the possibility to receive compensation for loss of earnings from paid work when acting as a caregiver for a terminally ill person (hospice care). At the same time, it must be ensured that no one is forced to act as a caregiver due to poor or inaccessible services.

**Child benefits must be tied to an index and be paid for 17-year-old children, too.** Child benefits are one of the few social security benefits that are not tied to an index. As a result, their real value continues to lag behind the general cost developments. In Finland, poverty in families with children has not decreased in recent years, which is partly due to the development of benefits for families with children. Child benefits must be tied to the National Pensions Index and paid for 17-year-old children, too.

**The conditions for financial aid for students must be reduced in order to increase the well-being of students.** One key way to improve students' well-being is to improve the financial aid for students by ensuring that it better covers the time required to complete the studies and reduce its level or requirements. The study grant must be increased by EUR 100 and the loan focus of the aid must be reduced. The number of months of financial aid must be increased. Abandon the division of financial aid into bachelor's and master's degrees and remove the impact of the income of parents of upper secondary students living independently. Students are to be kept within the scope of the general housing allowance, and the general housing allowance is to be changed from household-specific to

individual-specific. An interest rate ceiling must be set for the student loan interest. The repayment of student loans must be taken into account in the Act on Social Assistance. For higher education students, the maximum price of Kela-subsidised meals and meal subsidies must be tied to an index.

**Pensioners' economic well-being must be improved.** The economic well-being of low-income pensioners must continue to be improved in order to secure humane ageing for all. A young adult can also be a pensioner. Numerous working-age Finns live on disability pensions, some of whom also have children. A young person receiving disability pension is often poor throughout his or her life, as the income usually only consists of the minimum amount of national and guarantee pension. The level of national pensions must be increased, and in addition to this, the cut-off point between the national pension and small earnings-related pensions must be increased, which will also increase small earnings-related pensions. The position of artists on very small earnings-related pensions must be improved by increasing the number of supplementary, discretionary artist pensions.

**Mandatory labour policy waiting periods must be abandoned and forced applications must be stopped.** Labour policy must move from bureaucracy and penalties to personal support for jobseekers and enabling work. Mandatory labour policy waiting periods drop jobseekers out of the scope of primary social security benefits and into social assistance, which increases poverty and makes it more difficult to get a job. Mandatory waiting periods must be abandoned and a system must be introduced in which the payment of unemployment benefit continues as soon as the person has corrected his or her actions. The job application obligation of the Nordic labour market service model must be abandoned, and a new system must be introduced, which guarantees jobseekers the opportunity to meet with a TE Office employee whenever necessary.

**Dual residence families must be taken into account in housing allowance and other social security – school transport to both homes.** A large number of children live their lives at multiple addresses. However, a child can only have one official home address, which causes problems and injustice in dual residence families. The social security and service system must be developed so that it corresponds to the reality of Finnish families. Both households must be taken into account in dual residence families throughout the social security and service system.

**A linear model for disability pensions must be introduced.** A linear model refers to a reform of disability pensions so that incentive traps are dismantled. In particular, the model supports the livelihoods of people with disabilities or partial disabilities on disability pensions and encourages them to work.

**Health and social services customer fees, medicine expenses and travel costs are to be reformed in order to reduce the costs of sickness.** In Finland, a relatively large share of social and health care funding is collected through deductibles and customer fees, which deepens poverty, especially among those who are particularly ill. Deductibles and customer fees must be reduced by moving to a combined payment ceiling. The necessary prescription medication must be available to everyone. In particular, the situation of low-income people should be eased by removing the fees charged for prescription medicines if the fees are an obstacle to reasonable medical treatment.



**The close relatives of terminally ill people must be granted access to hospice leave and related benefits.** The death of a loved one always has a profound effect on the whole family, but working life is not always flexible or does not recognise the mourning time that a person needs. Enable the possibility for hospice leave and financial compensation for the duration of the hospice leave. Give the opportunity for bereavement leave for those who have lost a child.

### 9.3. A healthy society

*Accessible and high-quality social and healthcare services are the foundation for a good life.*

*Everyone has the right to receive help and care when they need it.*

**To solve the labour shortage in the social welfare and healthcare sector, sufficient education and training must be ensured and, above all, efforts must be made to improve working conditions, terms of employment and wages.** The management of the sector must be developed, and the administrative and other non-immediate work of professionals must be reduced by developing the division of labour and strengthening the resources of support services.

**The profit-seeking of child welfare substitute care must be prohibited, and its resources must be transferred to the strengthening of substitute care, family work and other preventive services.** Finnish society pays about one billion euros a year for the substitute care of children and young people. The sector has moved into the hands of large profit-seeking companies. The pursuit of profit through the distress of children and families must be prohibited, and the resources must be directed to family services in the public sector, which are part of comprehensive early support. This prevents extensive substitute care and taking children into custody. The Child Welfare Act must be reformed. Child welfare after-care must be included in the scope of the staffing of statutory child welfare social workers. The extension of the staffing to family social work must also be investigated.

**The crisis in services for the elderly and the disabled must be resolved by strengthening resources.** There are still too many elderly people in poor health and with memory disorders without a place for round-the-clock care in Finland. There are not enough home care workers when people's need for care increases. Places for round-the-clock care must be increased by a national decision, and the availability of different places for communal living must be increased. Separate staffing must be created for home care. Public service provision must be increased, and profit-seeking in services for the elderly and people with disabilities must be prohibited. Greater investments are needed in social work for the elderly and disabled. The conditions for a good life and everyday safety for the elderly and aging adults must be promoted. The issues of elderly people need to be handled in a human-centric way.

**The Finnish drug and addiction policy must be reformed.** Finnish drug policy has failed. The drug policy must be based on researched information, reducing harm and removing the stigma around drug users. The implementation of price and tax policies that prevent alcohol-related harm must continue. The total consumption of alcohol must be reduced, and the number of alcohol-related deaths must be reduced. Finland has the highest number of drug-related deaths in young people in the whole of

Europe. The threshold for seeking help must be lowered and the availability of services improved. The personal use of drugs must be decriminalised, and large investments must be made in substance abuse services. Legislation must be implemented to enable the piloting of controlled drug use facilities. In addition, access to rehabilitation and detoxification treatment must be facilitated, treatment periods extended and subsidised housing for substance abuse rehabilitation patients increased. Access to mental health services for substance abusers must be secured. More substance abuse and addiction services that are specific to women and take into account different minorities are needed. The primary purpose of the gambling system must be to prevent and reduce gambling-related harm instead of generating revenue for the state.

**In order to strengthen primary healthcare, a nationwide personal physician and primary nurse model must be introduced.** The strengthening of primary healthcare services must be continued in the new wellbeing services counties, first by implementing a seven-day care guarantee and then by introducing a personal physician and primary nurse model. Permanent and long-term patient care relationships are in the interests of both the healthcare personnel and the patient.

**Mental health services need to be strengthened at all levels.** Low-threshold mental health services in primary healthcare need to be improved by increasing resources and training staff, strengthening coordination and leadership, and setting up a therapy guarantee in accordance with the citizens' initiative. Low-threshold mental health services in primary healthcare need to be improved by increasing resources and training staff, strengthening coordination and leadership. Service chains must be strengthened so that follow-up care is also secured, for example, after brief therapy. The availability of services must also be improved in specialised medical care, and the number of beds in psychiatric hospitals must be increased. The right of drug addicts to mental health services must also be ensured. The fundamental rights of chronically ill people must be promoted, for example, in connection with housing. Access to Kela-supported rehabilitative psychotherapy must also be ensured for those outside work and study life. The training of mental health professionals must be increased and reformed to improve the availability of personnel. Rehabilitative psychotherapy must be made free of charge for low-income people. Psychotherapist training programmes must be made publicly funded and free of charge for students. Involuntary psychiatric care is made free of charge.

**Children with neuropsychological symptoms and their families must be guaranteed multi-professional support.** Wellbeing services counties must develop one-stop services for children with neuropsychological symptoms and their families. Too often, parents have to research for themselves what services their child is entitled to and book appointments with different professionals. The information and support need to be compiled into one clear service path. Treatment should not be arranged on a profit-seeking commercial basis but as a high-quality public service.

More support is needed for family caregivers. The Employment Contracts Act must be reformed so that carers' leave is extended to at least 10 days a year, and adequate compensation must be arranged for the loss of earnings caused by the leave. The Finnish Institute for Health and Welfare's national criteria for informal care support must be made into a law. The services for caregivers must be developed with determination, and an extensive national inter-administrative informal care programme must be created in Finland.

**Funding for wellbeing services counties must be secured.** Ensuring sufficient funding for wellbeing services counties is vital from the point of view of people's fundamental rights and high-quality services. The right of wellbeing services counties to collect their own income must be secured through legislation for the taxation rights of wellbeing services counties. The sufficiency of central government funding must also be secured, and the financing model must be further developed to ensure a fair distribution of funding. The austerity measures that have created a crisis in public healthcare must be stopped, and the public funding of healthcare must be raised to the level of the other Nordic countries.

**Intimate hygiene should not be a matter of social class.** The value-added tax on menstrual and incontinence products must be reduced from the current 24% to 10%.

**Eliminate homelessness.** Eliminate homelessness by securing everyone's right to safe and affordable housing by law. In case of unexpected homelessness, sufficient low-threshold emergency accommodation must be provided throughout the country, and enough housing in accordance with the *Housing First* model must be built to promote the elimination of homelessness. When developing services for the homeless, women and gender minorities must be taken into account.

**The funding and independent operating conditions for non-governmental organisations and civic activities must be secured.** The right of registered associations to reasonably priced banking services must be secured, and association register fees must be abolished. Non-governmental organisations are part of a functioning democracy, and their operating conditions and long-term funding must be secured even in a situation where the organisations' funding has been transferred from Veikkaus profit funds to the state budget.

**Exercise and a healthy lifestyle must be possible and easy for everyone.** Urban planning must enable everyday exercise. All children must be guaranteed a hobby, and public policy must be directed towards the affordability of hobbies and the realisation of the *Fair Play* principle in the hobby activities of children and young people. In order to support the functional ability of the elderly and people with disabilities, investments must be made in rehabilitation, exercise and supporting social interaction. Taxation needs to be further developed in a direction that promotes health.

Digital exclusion must be combatted. In today's society, digital skills are considered as essential as literacy or other general education. This is why it is important for government officials to ensure that everyone, regardless of their age and background, has sufficient digital skills and unhindered access to equipment. In addition, it must be ensured that year-round training and digital support are available free of charge throughout Finland.

## 9.4. What about funding?

*We need strong general government finances in order to continue to restore the dignity of the welfare state and continue to provide high-quality and inequality-reducing public services.*

**The Left Alliance invests in the growth of sustainable sectors.** Sustainable economic policy looks beyond government terms and invests in the future in the form of, for example, education and ecological restructuring. Well-targeted investments also strengthen general government finances.

**The growth of wealth inequality must be halted.** According to Statistics Finland, the wealthiest tenth owns almost half of the net wealth of households, while the poorest half of households owns only 5.4 per cent of the wealth. A fair economic policy guarantees a more even distribution of wealth.

**Central government debt cannot be increased indefinitely.** Sustainable economic management is based, for example, on sufficient tax revenues, good employment development, investments in education and research that improve productivity, and respect for the carrying capacity of nature. Investments in high-quality and accessible public social and healthcare services pay for themselves. Better competence and well-being increase productivity. In relation to the cyclical situation, a properly applied counter-cyclical fiscal policy and high-quality employment and social and health services will increase employment. In the long run, the debt and deficit will also remain under control.

**The move must be made from shrinking general government finances to protecting the balance of general government finances.** The so-called spending limits framework, which was introduced years ago to guide the national economy, should be tied more strongly to the cyclical situation, and the framework should also take into account revenues. The current spending limits framework treats revenue and expenditure differently. The legitimacy and credibility of the system suffer from the fact that billions of euros in tax reductions are possible within the framework, but expenditure that exceeds the framework by a few million is not. As tax cuts tend to benefit the wealthier and increases in government expenditure those in a poorer economic situation, the incentives of the current spending limits framework are skewed. The spending limits framework must be reformed in such a way that expenditure increases of any level are possible if they can be paid with tax increases estimated to be of an equivalent amount. The level of tax revenue must also be fixed on the same principles as the level of expenditure before the beginning of the spending limits framework period. In this way, it is not possible to deviate from the agreed income level on a decision basis and thus “go around the framework”.

In addition, the framework rules must be based more strongly on the cyclical situation and enable reacting to different crises. The spending limits framework must be sufficiently flexible, and it must enable the correct dimensioning of fiscal policy in different economic situations.

**A proper counter-cyclical policy strengthens the economy.** Strong economic and employment development has reduced the imbalance created by the coronavirus pandemic in Finland’s general government finances. At the moment, employment is at a record level, which is a huge achievement considering the coronavirus pandemic and the Russian war of aggression. Reducing indebtedness must therefore be pursued sensibly. If investments are not made when we are below potential production to reduce debt, production is lost that cannot be implemented later.

Being below potential output occurs, for example, when there is involuntary unemployment. People who are involuntarily unemployed can, for example, develop solutions to the climate crisis or produce other things we need. Similarly, if prolonged, cyclical unemployment can easily become a structural

problem in the longer term, as those who become unemployed are permanently excluded from working life. This untapped production potential thus ultimately reduces our wealth, although it may be short-sightedly justified as “strengthening the economy”.

**A balanced economy is achieved through fair taxation.** It is important to the Left Alliance that taxation guarantees the funding of the welfare state, evens out income and wealth disparity and contributes to ecological structural change. Tax collection must be based on the ability to pay. The tax base must be strengthened by curbing tax avoidance. The aim of the Left Alliance is to increase progression and the taxation of property. Earned income taxes will not be increased. A tight tax base and progressive taxation that is as uniform as possible are the guiding principles of our tax policy.

Tightening and alleviating taxation must be adapted to the current cyclical situation: during a cyclical upswing, tightening taxation may be appropriate, but in a downturn, tax reductions can support the purchasing power of low- and middle-income earners in particular and maintain consumer demand. As capital income taxation tightens and the tax base becomes more compact, the income tax scale can even be lowered and tax revenue will still increase significantly.

The appropriate total tax rate depends on the current economic policy situation and what the policy aims at. Taxation can also be used as a cyclical policy tool as described above, although expenditure decisions are often more efficient and better targeted. In general, however, a high total tax rate correlates quite strongly with the well-being of citizens. When taking into account, for example, the expenditure pressures caused by Finland’s aging population, the need to improve basic security, welfare services and the education system, as well as the huge investments required to combat climate change and sustainable structural change, it is likely that the total tax rate in Finland will have to be increased in the future in order to strengthen the financial position of general government finances.

The Ministry of Finance predicts that the tax rate will decrease in Finland in the next few years if new decisions are not made. According to the Ministry of Finance, the tax rate will decrease by 1.7 percentage points between 2022 and 2026, almost exactly by the amount of the structural deficit estimated by the Ministry. Average total tax rates have generally decreased by several percentage points in recent decades.

**The aim must be to harmonise the taxation of earned and capital income. All income must be taxed using the same scale.** Currently, the state’s earned income taxation is the only broadly progressive tax in Finland. The progressive nature of our entire tax system has weakened in the past 30 years due to the falling share of earned income taxes. This detrimental effect is reinforced by the possibility for wealthy persons to claim highly taxed earned income as capital income with lower taxes. While the capital taxation of the highest earners has been reduced, wealth has become increasingly concentrated among the wealthiest.

The main weaknesses of our income and property tax system are the differentiated tax treatment of earned income and capital income and the substantial dividend tax support for owners of unlisted companies. Income taxation that favours the recipients of large capital gains is a key differentiating structure. The situation in Finland, where the average and marginal tax rates may decrease for the highest income earners, is also quite exceptional internationally. The Left Alliance believes that a single

tax scale should be applied to both earned income and capital income, as before the 1993 tax reform. The dividend tax subsidy for owners of unlisted companies must be discontinued.

Combined taxation of all income would make capital income taxation truly progressive, reduce the taxation of low capital income and benefit everyone other than the recipients of high capital income. Now even very low capital income is subject to a relatively high tax rate, and on the other hand, the tax rate on high capital income is quite low in relation to the earned income tax, which encourages income conversion.

The taxation of large capital income must be increased in such a way that the taxation of capital income of the rich is increased by approximately EUR 200–300 million. At the same time, the taxation of low-income earners must be reduced by increasing the basic deduction of municipal tax.

**The dividend tax subsidy for unlisted companies must be significantly reduced.** Currently, 75% of the dividends of unlisted companies are exempt from tax, and 25% are taxed as capital income up to EUR 150,000 if the dividends fall below the “normal return” of 8% of net worth. 75 per cent of dividends exceeding the limit are taxed as earned income and 25 per cent are tax-exempt income. Of the part of the dividend exceeding EUR 150,000, 85 per cent are taxable capital income and 15 per cent are tax-exempt income.

The dividend tax that favours wealthy owner-entrepreneurs is a key differentiating structure that encourages tax planning and artificial income conversion. The Ministry of Finance estimates that this unfair tax subsidy will amount to approximately EUR 830 million in 2023. The Left Alliance would limit the tax benefit significantly. The reform would create revenues of approximately EUR 500 million.

**The changes to social insurance contributions in accordance with the Competitiveness Pact of the Sipilä Cabinet must be cancelled.** The reform will increase the net earnings of employees and the employers’ contribution.

**The excess profits of large companies must be taxed.** As prices have risen, consumers’ purchasing power has decreased to a historic low. At the same time, many companies are making record profits. Part of the inflation is due to companies taking advantage of the exceptional situation to increase their profits. The Left Alliance considers it unfair that wage earners and consumers have to bear the greatest burden of price increases. The so-called excess profits of companies must be taxed. At the same time, targeted help should be provided to those citizens and companies that are suffering unreasonably from increased prices. The equivalent of the windfall tax set for energy companies must be set for all companies in monopoly industries.

**A millionaire tax must be introduced.** A millionaire tax is a wealth tax that would only apply to assets of more than one million euros. The limit of EUR 1 million does not include the value of one’s home. According to a calculation by the Parliament’s Information Service, such a millionaire tax would generate even more than EUR 500 million per year with a tax rate of only 0.5%. Reinstating the wealth tax would equalise wealth and income differences, increase the progressivity of the tax system, strengthen general government finances and improve our understanding of the distribution of wealth in society.

**Fossil energy taxation must be harmonised and increased.** At the same time, a so-called compensation or carbon dividend model must be introduced, in which a part of tax revenues is returned to citizens in a progressive manner, so that the refund is largest for those who suffer the greatest disadvantage from the increased taxation. The refund model would achieve the desired environmental guidance without compromising the fairness of taxation. Fossil energy taxes must be tied to an index in such a way that their real level will remain the same without separate decisions. At present, excise taxation will be reduced without separate decisions on increases. Mines must be returned to a higher electricity tax rate, the agriculture energy tax rebate must be gradually discontinued and support for the transition to renewable forms of energy must be continued.

**The tax base must be strengthened and tax avoidance must be curbed.** General government finances can be strengthened by ensuring the appropriate implementation of taxation. Introduce taxation at source on foreign investment funds and other entities exempt from dividend tax. Our revenue target for taxation at source is EUR 250 million. Tax the profits of equity savings accounts, capital redemption contracts and other unit-linked insurance products annually, similarly to direct investments. Enhance the taxation and tax supervision of Finnish assets in foreign insurance wrappers. The annual taxation of equity savings accounts alone will increase the tax revenue by an estimated EUR 100 million.

**A programme to combat tax evasion, tax avoidance and corruption covering all administrative sectors must be launched.** The resources of the authorities investigating and processing informal economy, tax evasion and aggressive tax avoidance must be increased, and the operations of the Tax Administration's Grey Economy Information Unit must be expanded to include private persons.

A value increase tax must be introduced and forest deduction must be limited. According to estimates, the value increase tax would generate up to EUR 70 million. Preparations must be started to make tax-free real estate and other funds taxable in Finland. Transparency of ownership and economic power must be increased by including in the beneficial owners register those whose direct and/or indirect ownership of a company exceeds 10%. Ensure that public authorities receive comprehensive real-time information on beneficiaries. The reform will prevent tax avoidance and corruption and strengthen the tax base. Extend the use of the mandatory tax number for construction sites and shipyards to other risk areas, such as restaurants and tourism.

**Public access to tax information must be extended.** Public access to tax information provides important information about wealth and power and how the welfare state's funding is distributed. However, public tax information is missing a significant part of all taxes paid. Public access to tax information may also reduce questionable business practices. For example, social insurance contributions, which mainly concern low- and middle-income groups, are missing from the data. On the other hand, tax-exempt and community dividends and insurance wrappers distort the tax information of the wealthiest citizens. During the next government term, public access to tax information must be expanded from the current situation. Public access to tax information must be extended so that information concerning non-taxable income (e.g. tax-free dividends) is made public.

**Corporation tax can be increased, if necessary.** Finland's corporation tax is lower than the EU average. It can be increased by two percentage points to cover common costs. Based on a static estimate, an increase of two percentage points would generate between EUR 713 million and EUR 802 million. We estimate that, taking into account the overall economic effects, the increase would strengthen the

general government finances by around EUR 500 million. In addition, the legislation on controlled foreign companies must be tightened, for example, by raising the level limit applicable to corporation tax and by tightening the interpretation of the so-called exemption for economic activities, so that profits superficially earned in tax havens are taxed in Finland. CFCs refer to subsidiaries or shell companies established in low-tax countries in order to avoid taxation in other countries. However, the current Finnish legislation on controlled foreign companies is not well suited to eradicating tax avoidance that occurs by means of intra-EEA ownership arrangements. Finland must promote the introduction of a common and combined corporation tax that is as comprehensive as possible at the EU level and globally (based on OECD initiatives).

**Banks must be made subject to a financial activity tax based on their profits and wages.** The possible development of a broader financial market tax in the EU must be supported. Banks do not pay value-added tax, for example, whereas insurance companies are charged tax on insurance premiums in Finland.

**The taxation of large inheritances and gifts must be tightened and generational transfer tax relief, which is currently extensive, must be limited.** Our revenue target for these changes is EUR 100 million. Real estate taxation must be reformed to be more progressive to ensure that tax values better reflect fair values. The situation of low-income homeowners will be taken into account, for example, by improving housing allowance.

**Loopholes in legislation that enable tax evasion must be closed.** The current government has restricted the use of loan financing from company owners in tax avoidance by correcting the so-called balance sheet exemption rule. The balance sheet exemption must be completely abolished as part of measures aimed at tightening the state's tax base.

**Our national assets are being given away too cheaply.** The level of the mining tax implemented during this government term is too low, and efforts must be made to increase it. Minerals are our common property and the tax revenues they generate can be used to finance welfare state activities and balance general government finances.

**A comprehensive tax reform of the digital economy is needed.** The digital economy has several features that undermine the tax base and the rights of employees. Many global digital giants have a monopoly on the market. They are also able to engage in aggressive tax planning. Operators in the digital platform economy gain an unfair competitive advantage by using forced entrepreneurship as a means of circumventing the rights of employees. According to a rough estimate by the Finnish Tax Administration, the tax gap caused by the digital economy will be 0.5-1.5 per cent in the next few years, which means tax losses of up to EUR 1 billion per year. To prevent this from happening, new national and international regulations are needed, taxation must be updated to suit the changed operating environment, and the exchange of information between countries must be increased. To identify the necessary measures, a work group should be set up, on the basis of whose recommendations the necessary reforms will be carried out.

**Art must be supported with tax incentives.** The income earned by artists from artistic work must be improved so that the art buyer receives a limited tax deduction from art acquisitions.



## Savings and efficiency improvements

Graph details:

- Gradual harmonisation of pensions systems for entrepreneurs and agricultural entrepreneurs EUR 100 M
- Reform of the natural constraint payments and other agricultural subsidies EUR 50 M
- Reform of the electrification subsidy EUR 100 M
- Business Finland EUR 50 M
- Removal of Kela reimbursement for private day care allowance EUR 90 M
- Reduction of business subsidies from the Ministry of Economic Affairs and Employment of Finland EUR 60 M
- Ministry of Transport and Communications reduction EUR 50 M

**Public expenditure and tax subsidies need to be prioritised.** Tax subsidies that are harmful to the environment are the worst possible use of public funds. The energy tax returns in agriculture should be gradually abandoned. Abandoning the energy tax returns would increase central government revenue by EUR 70 million. Natural constraint payments and agricultural and horticultural subsidies must be gradually adjusted and reformed to better support sustainable production practices.

**The practice of depreciating the acquisition cost of movable fixed assets must be rationalised.** Depreciation needs to better reflect the actual or economic depreciation period of the asset. In this way, the depreciation system will treat the various production sectors more equally, tighten the tax base and lead to a more efficient allocation of capital.

**The right to deduct charges for the financial costs of a housing company in taxation must be gradually removed from investors.** Other tax deductions to be eliminated are the forest gift tax deduction and the tax deduction benefit of private pension insurance schemes and long-term savings contracts. Withdrawing the tax deduction right from private pension insurance schemes would generate EUR 65 million.

**Support for the electrification of energy-intensive industries must be discontinued.** It must be replaced with a more effective support instrument to accelerate the energy transition. Subsidies for regional airports must be gradually reduced, while investments must be made in alternative modes of transport, especially rail transport.

**The management of holiday and stand-in schemes for agricultural entrepreneurs and fur producers must be made more efficient.** Combine the pensions systems of agricultural entrepreneurs and other entrepreneurs in a way that safeguards the position of grant recipients. The reform will create significant efficiency gains and savings.

**Tax credit for household expenses must be made more reasonable.** At the same time, the possibility of making it household-specific must be explored. Making the tax credit for household expenses household-specific would increase tax revenue by EUR 105 million. It is necessary to introduce a

household allowance that allows a benefit equivalent to the tax credit for household expenses for low-income households.

## Productivity measures

The Prime Minister's Office must coordinate a joint programme for all ministries, through which they commit to correcting major structural and costly issues in society for several parliamentary terms. The deterioration of mental health, lack of exercise and weak procurement practices are all examples of phenomena that cost the public finances several billion euros and take time to correct.

In addition to these measures, it is important to increase labour immigration and to safeguard the resources and targeting of education so that the opportunities for fair growth are not wasted due to a lack of competence.

**Finland must be a pioneer in a just transition.** Fast-acting countries in the industrial transition benefit from their position as pioneers in the world economy as well. Our message is that the industrial transition creates more and better jobs as well as better livelihoods when managed with the right policies. The aim of the Left Alliance in industrial policy is to increase employment and well-being, protect the environment and promote balanced regional development. Green industrial solutions must be turned into Finland's export assets. Industrial service business can provide expertise for the world's transition needs.

**Research must be invested in.** A key part of enabling the transition is the just transition research, development and innovation policy (RDI). The guiding principles of the RDI system must be to enable a just transition. The already agreed increase in the RDI budget must be maintained. The long-term aim of the Left Alliance is to increase the level of RDI funding to five per cent of GDP. In addition to the substantive criteria for a just transition, RDI funding must strive for efficiency. Direct investment in suitable targets is a better tool than inefficient and untargeted tax subsidies. In addition, the level of RDI activity must not depend on the activity of the private sector. If private sector RDI investments do not grow as expected, public investments must be increased and directed to public projects.

**The role of the European Central Bank has to be revised** to better match the need for creating economic stability and employment in the euro zone countries. Finland must advocate for the changing of the mandate of the European Central Bank. The European Central Bank's primary task must be to promote sustainable economic growth and employment also by way of central bank funding, depending on the economic cycle. Propose a right and obligation for the European Central Bank to lend directly to the Member States to a limited extent in proportion to their sizes. The promotion of a just transition must be the substantive requirement for central bank funding.

**The economy must be democratised.** Employee ownership of companies and workplace democracy must be increased. This is promoted by introducing employee funds that expand the ownership base and by increasing the statutory representation of employees in the managing bodies of companies. Employees must have the right to redeem an enterprise or entity under threat of bankruptcy or liquidation by means of a loan guaranteed by the state.

**Well-being must be measured comprehensively.** The measures of well-being are skewed, and relatively narrow economic measures carry too much weight. A comprehensive well-being measurement model must be developed, where well-being, economic and environmental indicators are taken into account more comprehensively than at present. In addition to the development work already started during this government term, the new indicators must be strongly included in the objectives that guide policy decisions. Ecologically sustainable promotion of perceived well-being is a top priority for the Left Alliance!

**Gender-aware budgeting must be made a binding principle.** Making subsequent evaluations is not sufficient. Gender inequality and gender-related issues must be addressed by instructing the officials preparing the budget to commit to applying the principles of gender-aware budgeting. Child-oriented budgeting must also be promoted.