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Appendix
Date: 22/04/2026

Measures to support economic growth, employment and households decided on in the government spending limits session

Employment voucher for young people

EUR 20 million will be reserved for employment vouchers for young people in addition to the EUR 30 million previously granted. The employment voucher can be used by companies that commit to employing young people aged 18–29, especially those young people who have little or no employment history or training.

Competence voucher for long-term unemployed people

EUR 20 million will be reserved for competence development. A competence voucher will be introduced for continuing education for long-term unemployed people. The competence voucher is intended for unemployed jobseekers over 25 years of age who have been unemployed for at least 12 consecutive months at the time when the voucher is issued. The voucher could be used to pay for up to six months of studies to improve the person’s professional or business skills or for private career guidance and coaching services.

Targeted pilot projects to address youth unemployment

Pilot projects to reduce youth unemployment will be implemented in cities with high youth unemployment and in neighbourhoods and districts of the six largest cities in 2026–2027. The pilot projects aim to prevent long-term youth unemployment and to make it easier for young people aged 18–29 who are not in employment or education and who are in a weak labour market position to integrate into the world of work and education and to engage with services that support their wellbeing. The pilots will be carried out according to the alliance model and will make extensive use of the private and third sectors to develop new effective ways to reach and support young people. A total of 15 million euros will be reserved for the pilot projects.

Labour policy subsidy for people with difficulties finding employment

A new labour policy subsidy will be introduced to enable unemployed people in need of support to receive the support they need and move forward on their path to employment. A new task would be laid down for the employment authorities to grant funding to the third sector for activities targeted at long-term

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unemployed people. The third sector would produce activities for people who have been unemployed for a long time or are otherwise in a weak labour market position in order to improve their chances of finding employment. EUR 13 million will be reallocated to the new labour policy subsidy and it will be in use in 2026 and 2027.

Summer employment programme

A total of 500 new summer employees or trainees will be hired in government administration tasks. Companies will be challenged to increase the number of summer employees.

Residential building renovation subsidies for housing companies

A fixed-term energy grant for residential buildings will be introduced so that housing companies can improve the energy efficiency of residential buildings. The grant aims to promote energy efficiency renovations and refurbishments in housing companies while boosting employment in the construction sector. The goal is to speed up the implementation of projects in the planning stage and get new projects under way. The grant will be available for renovations and refurbishments that improve the energy efficiency of buildings. Renovation construction will be supported by improving central government guarantees for renovation loans to housing companies and increasing the residential building provision. A total of EUR 110 million will be allocated to these measures for 2026–2027.

Change in the timing of public investments

Construction projects planned by Senate Properties will be moved forward within the framework of existing budget authorities. The decisions to build these projects can be made within the next 12 months. It is estimated that the change in the timing of construction projects will have an employment generating impact of around 1,500 person-years. In connection with the supplementary budget process in spring 2026, the Government will also look into the possibility of increasing the number of construction projects to be brought forward.

Increasing the residential building provision

The residential building provision helps housing companies make the accounting arrangements needed to prepare for future renovations. The maximum amount of the residential building provision is currently set at EUR 68/m^2 of floor area and was last adjusted in 1994.

The Government is looking into increasing the residential building provision to EUR 130/m^2 and will implement the increase if deemed possible, mainly for housing companies renovating buildings for their own use.

Easing the regulation on loans for housing companies

The regulation on loans for housing companies will be reformed to help improve the situation in the housing market.

Through a legislative amendment, the maximum amount of credit will be raised from 60 per cent to 70 per cent of the debt-free price of housing company shares, the duration of the loan repayment holiday will be extended from 12 months to a maximum of 24 months, and the maximum repayment period will be increased from 30 to 40 years.

Developing central government guarantees for housing companies' renovation loans

The current terms of the central government guarantee will be amended so that the share of the guarantee loan and the amount of the preferential loan or loans will be raised to 70 per cent from the current 50 per cent of the fair value of the property and the share of the guarantee loan will be raised to 80 per cent from the current 70 per cent.

Lowering the self-financing requirement for home ASP loans from 10 to 5 per cent

The self-financing requirement for home ASP loans will be lowered. The maximum amount of loans that was circulated for comments will remain as proposed. Along with the decrease in the self-financing requirement, the share of the free government guarantee for ASP loans will be raised to 95 per cent. The maximum repayment period for ASP loans will be harmonised with the regulation of other housing loans at 40 years.

Raising the maximum amount of the central government deficiency guarantee

A person taking out a housing loan can purchase a central government deficiency guarantee for their loan. The maximum amount of the central government guarantee will be increased from 85 per cent to 90 per cent of the purchase price of the home and the maximum duration of the guarantee will be harmonised with other regulation of housing loans at 40 years.

Improving the tax credit for household expenses

The domestic help credit will be improved in order to boost households' demand for services and revitalise the construction sector. The maximum amount of the tax credit for household expenses will be increased to EUR 2,100, and the percentage of the tax credit will be increased from 35 per cent to 40 per cent. These changes will be made as soon as possible and will be in effect for a fixed term until the end of 2027.

Developing financing legislation to support growth

The Government wants the financing system and banking sector to support investments, boost European competitiveness and promote economic growth. The goal is to develop clearer, lighter regulation on banking at both the national and EU level so that regulation does not create barriers to investment or financing for SMEs. The Ministry of Finance is reviewing the regulations on the systemic risk buffer and will make the changes needed to support economic growth without jeopardising financial stability.

Professional diesel

The Government will support the competitiveness of Finnish industry by implementing a professional diesel system for heavy transport for at least ten years. The net impact of the professional diesel system on general government finances will be EUR 40 million. The Government's goal is for the new legislation to be adopted at some time during 2026. The first reimbursements will begin in the second half of 2028 at the latest.

Inflation adjustment for employee benefit vouchers

The employment benefits level that employers grant to their employees was established in 2009. As such, an inflation adjustment will be made to the level of employee benefit vouchers. The maximum amount of tax-exempt employee benefits will be raised from EUR 400 to EUR 540. This means an increase of about EUR 6 million annually. At the same time, the scope of use of the employee benefit vouchers will be extended to include hunting and fishing. A legislative proposal on the matter will be submitted as soon as possible so that the increase can enter into force before the end of 2026.

Building additional nuclear power

Nuclear energy is an essential component of Finland's clean energy mix. The Government is therefore seeking new investments in nuclear energy. Finland needs both traditional large nuclear power plants and small modular reactors (SMRs) to meet different needs related to nuclear energy use and to support electrification, security of supply and weather-independent energy production.

The Government will continue to promote electricity-generating nuclear power investments in Finland. Based on a study on alternatives and costs of nuclear energy promotion and their effects on the electricity market commissioned by the Ministry of Economic Affairs and Employment, preparations for implementing risk-sharing mechanisms or similar solutions for new stable production will be launched without delay.

A proposal for a new, comprehensive Nuclear Energy Act is currently being discussed by Parliament. Its main purpose is to streamline permit procedures without compromising on safety. The proposal would make it possible to apply for decisions-in-principle based on the new legislation during the current government term.

SMR projects are planned for a variety of localities, and the technology is currently being piloted in Helsinki. The Government aims to speed up the implementation of SMR projects by including SMR investments within the scope of energy aid for the first commercial applications. The Government will begin the necessary legislative drafting work for this as soon as possible.

To ensure the smooth processing of SMR investment aid and increase the visibility of Finnish nuclear energy expertise in Europe, the Government has decided that Finland will participate in the EU's Nuclear IPCEI (important project of common European interest) process to promote SMR demo projects in Finland. The above-mentioned funds can be allocated to IPCEI projects. In line with this decision, the Government will launch a call for applications related to the Nuclear IPCEI process.

The Government will promote the competitiveness of large-scale nuclear power by including energy companies critical to security of supply within the scope of the interest deductibility exemption. In the Government's view, energy companies critical to security of supply are entitled to the interest deductibility exemption under the EU Critical Entities Resilience (CER) Directive.

Temporary increase in the energy tax refund for agriculture

The situation in agriculture will be eased by paying an additional energy tax refund in 2026–2027 equivalent to the maximum amount allowed by the Energy Taxation Directive. The refund will be increased by four cents per litre.

Reforming the taxation of incentive stock options for growth companies

The Government aims to improve the opportunities of Finnish growth companies to attract skilled labour. With respect to unlisted companies, the time when the incentive stock options are taxed will be changed from the time the option is exercised to the time of sale of the underlying asset. In addition, directed share issues to employees will be revamped so that employees working in subsidiary companies may be issued shares in the group's parent company.

The Ministry of Finance has looked into best practices for building employment incentives throughout Europe and will draw up a report in the form or a government proposal on the matter to be circulated for comments in summer 2026.

Tax deduction for entrepreneurs

The Government will improve the environment for entrepreneurship among self-employed persons, agricultural and forestry entrepreneurs and shareholders in business partnerships by raising the tax deduction for entrepreneurs from 5 per cent to 5.5 per cent.

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Costs of mobility

The Government will ease the costs of mobility for employed people. The threshold for the commuting expenses deduction will be reduced to EUR 800. In addition, the vehicle tax will be eased as outlined in government proposal HE 35/2023 vp by EUR 10 million. The necessary legislative amendments will be prepared so that they can be submitted to Parliament before the end of 2026.