

## **Reimbursement of reviewers' expenses**

This information sheet contains guidance to experts invited to attend a review panel meeting at the Academy of Finland.

### **Reviewer's fee**

The Academy of Finland pays the reviewer a reviewer's fee that includes a compensation per each panel day. The compensation is meant to cover expenses not covered by the Academy. In the case of physical meeting, the compensation also covers expenses such as additional meals during the visit, local travel (local bus, taxi, etc.) as well as travel and accident insurance. In addition, the reviewer's fee includes a compensation per each draft review (no deductions). In accordance with Finland's tax treaties, Finnish employers will collect 35% tax at source on salary for work performed in Finland. Tax at source is collected only on work performed in Finland, so it applies to fees paid to panel members and panel chairs when the panel meeting is held face-to-face in Finland. The Finnish tax authority will not collect tax on reviews drafted in advance in the reviewer's own country (home country, country of domicile).

In addition, for work performed in Finland, Finnish employers deduct pension contributions from the salary.

Tax treaties are used to eliminate international double taxation. Each year, using an annual tax form, the Academy notifies the tax administration of all fees paid and all taxes and pension contributions collected. The tax administration then delivers the information to the tax administration in the country concerned. The information will be taken into account in the person's final taxation to avoid double taxation and ensure that tax is collected on all income (to tackle the shadow economy).



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### **Travel expenses and arrangements**

The Academy of Finland will cover your travel expenses in economy class as well as your accommodation costs during the panel meeting. All travel arrangements (trains, flights, etc.) will be handled by our travel agency (CWT Finland Oy). The reviewer's fee covers the local travel expenses (for travel not organised by CWT). Please note that you are not insured by the Academy.

Please note that there will be no travel arrangements if the review panel meeting is organised as an online meeting.

### **Payment**

Make sure that you have entered your personal details correctly in the [online services](#) to avoid any unnecessary delays in payment. Please also note that the reviewer's fee will be paid into your personal bank account and that the Academy will not be responsible for any bank charges. Once we have received your details, the processing takes a few weeks. Due to our system requirements, the reviewer's fee might come in two different transactions. The pay slip will be sent to your home address. Make sure to save the pay slip for taxation purposes.

If you have any questions regarding the payment of the reviewer's fee, please get in touch with your contact person at the Academy of Finland.