



**Kela**®

# **Ethical Compass**

Ethical guidelines for Kela employees

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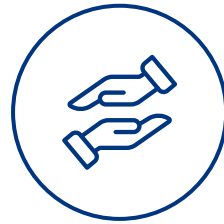
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SUMMARY

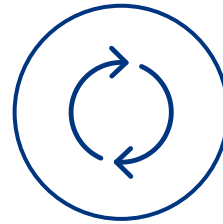
# The cornerstones of ethical conduct at Kela



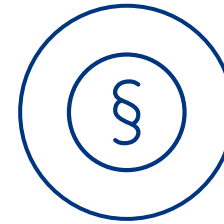
We make ethically sustainable decisions



We promote the rights of our customers, our personnel and all others operating within our value chains



We maintain independence and impartiality in all our actions



We exercise public authority in a transparent and equitable manner



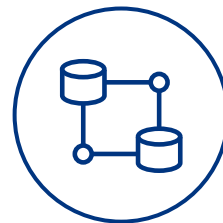
Our collaboration is founded on openness, independence, and shared ethical principles



We engage with others in a respectful, transparent manner that fosters trust



We prioritize safety and promote environmental sustainability in our daily operations



We safeguard information security and promote evidence-based decision-making



We use technology in a transparent and responsible manner



We address shortcomings and learn from our mistakes

# 1. Purpose of the ethical compass

Kela's ethical compass supports daily choices and decision-making at Kela. These ethical guidelines bring together the practices and principles that guide every Kela employee to act in an ethically sustainable and responsible manner. The compass helps ensure that our operations are transparent, reliable and fair.

Ethical conduct builds trust and strengthens sustainable governance – by doing the right thing, each Kela employee contributes to strengthening Kela's operational conditions and societal role. The compass gives practical expression to the values, such as fundamental and human rights, on which Finnish legislation and international agreements promoting sustainability are based on. In addition to these fundamental values, our operations are guided by Kela's values: respect for the individual, expertise, cooperation, renewal.

The compass applies to all Kela employees as well as to anyone who represents Kela or acts on its behalf. The compass sets out the values and practices that we expect our partners to adhere to as well. The Strategic Management Unit at Kela is responsible for ensuring that the content of the compass is up to date and is interpreted consistently.

Some of the guidelines and materials included in the Ethical Compass are intended for internal use at Kela. Links to internal materials have been removed from the version published on this website.

## OUR ETHICAL PRACTICES

### Learn

- Study the ethical compass and complete the related online courses.
- Study the model of ethical decision-making ([see page 6](#)).

### Act

- Identify situations that require acting in accordance with the ethical compass.
- If you are unsure, discuss the application of the guidelines with your supervisor or colleagues. Open discussion helps us act ethically together.
- Promote operating in accordance with the ethical compass in your unit. If you are a supervisor, support compliance with the guidelines in your team.
- Support transparency in decision-making. Ensure that key decisions are assessed for long-term sustainability and that the goals set can be achieved through ethical actions.
- Address issues and report any actions conflicting with the ethical compass that you have observed or suspect to have occurred.



Ethical decision-making reinforces trust in Kela as an employer and the implementer of social security.

The compass's model of ethical decision-making (see p. 6) is intended to be applied broadly across different types of decisions concerning Kela's activities. Its purpose is to promote transparency and long-term sustainability in decision-making.

The model helps to clarify the impacts of decisions, identify potential conflicts, and act in accordance with the values of our organisation. The model can and should be applied flexibly to different situations, regardless of the scope or nature of the decision. However, note that the model is not intended for use in individual benefit decisions. Also take into account administrative decision-making based on presentations.



# Model for ethical decision-making

1

## Identify the starting point of the decision-making situation

- Identify who or what the decision may affect.
- Identify whether your own assumptions, time pressure, or other situational factors may challenge your ability to reach a balanced outcome.
- Gather the relevant facts and background information and verify their accuracy.
- Determine which rules or guidelines apply to the situation.

2

## Assess the options and their consequences

- Consider how each option will affect different parties in both the short and long term. In addition to the immediate stakeholders, also take into account impacts on other groups, the environment and society.
- Evaluate risks, benefits and drawbacks.
- Reflect on the options in relation to Kela's values. Make use of ethical guidelines and other policy documents.
- Consider how the decision may indirectly influence, for example, ways of thinking in the organisation.
- Seek advice and discuss the matter with colleagues or supervisors when necessary.

3

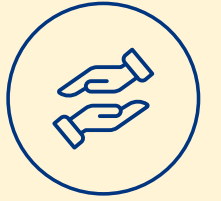
## Make the decision

- Choose an action that is well-justified and ethically sustainable.
- Document and communicate the decision and its reasoning openly.
- Be prepared to take responsibility for the decision and its consequences.

4

## Evaluate and learn

- Monitor the impacts of the decision and document them when needed.
- Address any harmful consequences.
- Consider how drawbacks can be prevented in the future – can they be avoided, for example, by improving guidelines or practices?



## 2. Upholding human rights

As a public authority, Kela respects internationally recognised human rights in all its operations and systematically promotes equity and non-discrimination. Our operations have a significant impact on the realisation of human rights – particularly with regard to our customers, our personnel, and the value chains of our procurements. As a key public institution, our impact extends to the whole society.

We are committed to safeguarding human rights and actively promoting them in our operations, in our cooperation with partners and throughout our procurement value chains. We develop our procedures from an equity and non-discrimination perspective for both our customers and our personnel. Kela's non-discrimination plan for customers and equality and non-discrimination plan for personnel guide our development work.

Everyone at Kela has the right to feel respected without fear of discrimination. We do not tolerate any form of discrimination, harassment or inappropriate behaviour based on a person's age, origin, nationality, language, religion, beliefs, opinions, political activity, trade union activity, family relationships, state of health, disability, sexual orientation or other personal characteristics.

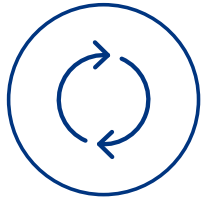
### OUR ETHICAL PRACTICES

#### Learn

- Kela's strategic sustainability policy
- Kela's non-discrimination plan for customers
- Kela's non-discrimination and equality plan for personnel
- Kela's Sustainability Briefs on human rights and non-discrimination

#### Act

- Promote non-discrimination and equity in all your work. Remember that equity means taking individual backgrounds into account – it does not always mean treating everyone the same way.
- Increase your understanding of human diversity and how to consider it in your work. You can find support for developing your competence on the Responsible Kela intranet website and the Responsibility Work at Kela workspace.
- Promote the realisation of human rights within your own area of responsibility.



## 3. Independence and impartiality

As an organisation carrying out public duties, we have an obligation to act in a trustworthy, honest and lawful manner. Independence is a cornerstone of good governance. Kela's customers must be able to trust that we act impartially, ethically and in accordance with the law. Every Kela employee contributes to building the credibility of our organisation.

We are committed to anti-corruption practices. We do not tolerate direct or indirect corruption in any context, whether it involves misuse of funds, recruitment, cooperation or other situations.

### Conflict of interest

Everyone working at Kela must identify and actively avoid situations that could lead to a conflict of interest or raise suspicions of impartiality in the performance of their duties. Personal interests must not affect decision-making or undermine trust in our operations.

In investment activities, in addition to disqualification rules, restrictions related to insider information must also be observed.

It is essential that everyone in our organisation acts impartially and in a manner that builds trust. A person may not take part in the preparation, presentation or decision-making related to a matter in which they are disqualified. Disqualification arises when a person has a relationship with the matter or the parties that could compromise, or appear to compromise, their impartiality.

Everyone has the primary responsibility to assess their own disqualification and act accordingly without being prompted. Ultimately, the supervisor will determine whether the circumstances could undermine trust in Kela's operations. However, the supervisor's decision does not exempt an individual employee or public official from criminal liability.

In the context of Kela, an example of disqualification is the processing of matters related to the benefits of the employee or someone close to the employee, which is not permitted.

### Secondary employment

Regarding a secondary employment, it is important to ensure that such activities do not create conflicts of interest or undermine trust in the individual's impartiality and fairness in performing their duties. A secondary role must also not interfere with the proper performance of duties based on the employment relationship, for example due to excessive workload.

Any potential secondary employment should be discussed openly with the supervisor, and its compatibility with work duties assessed. For the Director General and members of the leadership team, the provisions of Section 18 of the State Civil Servants Act apply to secondary employment.

## OUR ETHICAL PRACTICES

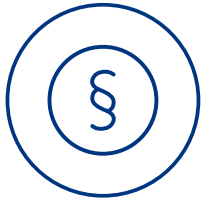
### Learn

- Study the Supplementary material for the Ethical Compass.
- Read the following detailed instructions:
  - Disqualification
  - Secondary employment alongside Kela employment

### Act

- If a potential conflict of interest arises, notify your supervisor immediately, including during an absence.
- Pay particular attention to disqualification when handling benefits. Study the instructions related to disqualification.
- Make sure that secondary employment does not lead to a conflict of interest or compromise the proper performance of your duties at Kela. Report secondary employment or apply for a permit when needed.
- Internalise the key legal principles of governance and what good governance means in decision-making. The procedural instructions for the decision-making process specify how the Administrative Procedure Act is applied at Kela.





## 4. Good governance and ensuring customer rights

People working at Kela exercise public authority in their duties when deciding on the rights, benefits and obligations of private individuals or corporations. This emphasises the obligation to act in a particularly responsible and transparent manner in all situations. To ensure the realization of individual rights, it is also essential to promote a positive approach to fundamental and human rights in all activities.

Although the employment relationships of Kela employees are governed by the Employment Contracts Act, they are subject to official liability when performing public duties and exercising public authority. This means that their actions are subject to both criminal and civil liability. Official liability emphasises the importance of diligence, legality, and responsibility in carrying out duties that safeguard the rights and interests of customers.

According to the Constitution, every customer has the right to have their case processed by a competent authority appropriately and without undue delay. Good

governance also requires transparency and impartiality in the processing of the matter.

Basic rights protected under the Constitution and embedded in good governance include:

- public access to proceedings
- protection of personal data as part of the right to privacy
- the right to be heard
- the right to receive a reasoned decision
- the right to appeal

Good governance also requires that official duties are conducted impartially and that matters are handled objectively, without any personal or external influence.

The legal principles of governance guide Kela's discretionary powers, especially when several lawful options are possible. These principles help ensure that decisions are made consistently and transparently.



### The legal principles of governance are:

- **Equity and non-discrimination** – all people are equal, and their different circumstances and backgrounds must be taken into account in the services provided
- **Impartiality** – decision-making is independent and based solely on objectively justified facts and not, for example, positive or negative feelings towards the individuals involved
- **Proportionality** – measures must be proportionate to the objectives pursued
- **Purpose-binding** – authority is only used for the purpose for which it has been granted
- **Protection of legitimate expectations** – individuals have the right to rely on consistent and predictable conduct by the authorities



## 5. Partnerships and ethical cooperation

Achieving our strategic and daily objectives requires smooth and confidential cooperation with stakeholders and partners. In all cooperation, responsibility, transparency and impartiality form the basis of our operations.

We only cooperate with partners that act in accordance with the ethical principles that are based on the values shared by the law and Kela. Partnerships also involve responsibility for anticipating risks and preparing for crisis situations. Before a partnership begins, it is essential to assess whether the partner or cooperation involves any ethical risks. Ethical assessment does not end when the cooperation begins, but continues throughout the partnership.

### Gifts and events

Ethical consideration is crucial in any situation where a partner offers a gift, financial benefit, complimentary visibility or other advantage. A gift must never be requested, received or accepted if it is in any way related to the tasks

or duties assigned to a person working at Kela. Even in the case of minor gifts and gifts not related to the recipient's duties, it is important to assess whether accepting the benefit could compromise Kela's impartiality or erode trust in our operations. In unclear cases, the acceptance of a gift or advantage should be declined, and a generally cautious stance should be taken toward acceptance of gifts.

Attending events paid for by third parties must also be assessed from an ethical perspective, paying particular attention to the preservation of impartiality. Before attending meals or events, it is always advisable to discuss the acceptability of attending with your supervisor.

Third parties may only be given reasonable gifts at the expense of Kela in accordance with general and accepted practice, in situations and forms in which gifts could correspondingly be accepted.



## Sustainability of procurement

As a public sector organisation, Kela has a special responsibility to use shared resources sustainably. In all our operations, economic and productivity perspectives must be assessed while also taking into account the long-term impacts of decisions and practices.

We aim to be a pioneer in sustainable and impactful procurement. We follow fair procurement practices and promote sustainability throughout procurement value chains as well as the sustainable use of public funds. Procurement procedures adhere to the principles of equal treatment, impartiality, fairness and transparency. Refrain from accepting any advantages offered before, during and after the procurement procedure.

Kela's Code of Conduct for Suppliers defines the minimum ethical requirements expected of our suppliers. We expect our procurement partners to commit to these principles, and we ensure that practices during the contract period support their implementation.

## OUR ETHICAL PRACTICES

### Learn

- Read the interpretation instructions regarding gifts.
- [Kela's Code of Conduct for Suppliers](#)

### Act

- Ensure that you act impartially and ethically in relation to all external parties.
- Carefully review the background of any potential partner before entering into collaboration.
- Refrain from accepting and giving gifts.
- Require procurement partners to commit to the Code of Conduct for Suppliers, and ensure that contract-period practices support the implementation of these principles.
- Promote transparency in partnership and stakeholder cooperation and in all related communications. Document partnerships and their related ethical assessments, especially when situations are complicated or exceptional.



## 6. Trust-building interaction

Interaction is a key part of Kela's work – it shapes the customer experience, the workplace atmosphere and the impact of Kela's operations. For us, responsible interaction means respectful and open communication that builds trust and supports smooth cooperation.

Everyone has the right to be heard and treated with respect at Kela. We all share responsibility for fostering constructive interaction. Through communication, we create an open, safe and encouraging atmosphere where trust among colleagues, customers and partners plays a key role. Responsible interaction also includes acknowledging errors, receiving feedback and addressing difficult issues openly and constructively.

We communicate clearly, accessibly and based on facts. We pay particular attention to the accuracy and confidentiality of information. We also recognise people's different life situations and ensure that our communications support inclusion and diversity. We are easily approachable, and our communication tone is empathetic, professional and humane.

### OUR ETHICAL PRACTICES

#### Learn

- Kela's communications policy
- Interaction at Kela
- Social media ground rules
- Management communications guide for supervisors
- Principles of Leadership at Kela

#### Act

- Always communicate in a respectful and professional manner, listening to the other party. Pay particular attention to an appreciative and appropriate tone, especially in challenging situations.
- In indirect communications, aim for the same respectful tone that you would use when communicating face-to-face with the recipient.
- Maintain an atmosphere of open and safe interaction in which different ideas can be easily presented and shared.
- Make sure that your message is understandable and accessible to everyone. Use clear language and take into account different needs and backgrounds.
- We accept that mistakes happen and we learn from them. Give and receive constructive feedback in the work community.
- Always intervene in inappropriate behaviour and harassment. If any behaviour or situation causes distress or continues to trouble you, it should be brought up.



## 7. Ensuring sustainability and safety

A viable natural environment is an essential foundation for health, secure livelihoods and sustainable wellbeing. Health and sustainability also require active attention to safety.

Every Kela employee and customer has the right to an environment that is healthy as well as physically and psychologically safe. Everyone also shares the responsibility to promote sustainability and safety through their daily actions and through interactions with others.

The environmental crisis threatens health, livelihoods and the stability of society in many ways. Those already in vulnerable positions are particularly susceptible to its effects. We prevent harm by addressing environmental challenges in our daily operations and in cooperation with various stakeholders.

At Kela, safety is a broad and integrated concept that encompasses the protection of people, property and information as well as ensuring the continuity of operations. It is built on multiple interrelated and mutually reinforcing areas, such as personnel and occupational safety, property and premises security, information and cyber security, data protection, preparedness and continuity management. Each of these areas supports Kela's ability to operate reliably and without disruption in all situations – both in everyday situations and under exceptional conditions.





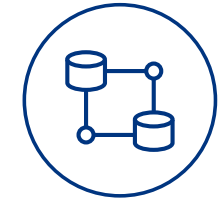
## OUR ETHICAL PRACTICES

### Learn

- [Kela's strategic sustainability policy](#) (policy item 2)
- Read tips and guides on ecological daily life in the Ekotuki workspace
- Principles of sustainable travel – ABC for travel
- Study the safety and security instructions, and complete the mandatory safety and security courses
- Safety and security management at Kela
- Procedure for active support of work ability

### Act

- Take ecological aspects and long-term impacts into account already in the early stages of decision-making. Favour sustainable procurement of products and services.
- Minimise the consumption of energy, water and materials in your daily work. Promote resource-efficient procedures and the principles of the circular economy.
- Also consider the environmental impacts of digital work, such as the footprint of data and artificial intelligence, and extending the lifespan of devices.
- Make sure that the employer's property is used carefully, securely and in a way that supports a long lifespan.
- Make sure you are familiar with the procedures regarding threatening situations and protect yourself in advance.
- We do not tolerate inappropriate, threatening or violent behaviour in any form. Always report threatening situations without concealing or downplaying them.
- Actively take care of your own wellbeing and that of others. Take pauses, maintain good ergonomic working habits and build an encouraging atmosphere together with colleagues. Anticipate and react to factors that threaten health, work ability or mental wellbeing.



## 8. Information security and responsible digital solutions

Kela processes critical and protected information which carries significant importance for Finnish society as a whole. We also produce and analyse information to support the development of social security and to inform societal decision-making.

Evidence-based decision-making is a key part of Kela's ethical approach to operations. Making decisions based on reliable information strengthens trust in Kela's work and ensures that the outcomes are justified and equitable.

We safeguard the continuity of services and the confidentiality of information by maintaining uncompromising standards of information security and data protection. In the development and use of digital solutions, we pay particular attention to fairness. We utilise artificial intelligence, automation and other technologies transparently and with respect for human rights and the environment.

### Data protection and data security as an ethical obligation

Data protection refers to safeguarding personal data and protecting it from unauthorized processing. It serves to protect individual rights, such as the right to privacy. Information security, in turn, covers the methods and measures that ensure the secure processing of data throughout its entire lifecycle. At Kela, data protection and data security are fundamental prerequisites for operations. They enable confidential and responsible services and support the everyday security of citizens.

Kela employees comply with the data protection principles when processing information in the course of their duties. Every employee plays a key role and holds responsibility for ensuring the availability, integrity and confidentiality of information. This applies to all forms of information – electronic, on paper and verbal – at all stages of the information lifecycle.



### Customer rights to their own data

Kela's customers have the right to receive information about their personal data in accordance with EU's General Data Protection Regulation (GDPR). As the data controller, Kela is obligated to inform customers what data about them has been stored in Kela's systems and how the customer can exercise their rights to this data. This may mean, for example, requesting access to personal data, requesting corrections, or asking for data to be deleted.

A Kela employee who wishes to review the processing of their own benefit information follows the same procedures as any other individual customer. This ensures equal treatment and transparency in the processing of personal data.

## Confidential handling of information

Maintaining the trust of customers and society requires that the obligation of confidentiality is consistently and uncompromisingly respected at Kela. Kela officials are obligated to keep confidential all information they obtain in their work concerning the private affairs of customers or other persons. The obligation of confidentiality remains in force even after the termination of the employment relationship.

Information may only be processed to the extent that is required by the tasks, and it is strictly forbidden to disclose such information to third parties without a legal basis. We monitor access to information in our benefit systems to ensure that personal data is only processed when it is justified and necessary for performing work duties.





## OUR ETHICAL PRACTICES

### Learn

- Read the following detailed instructions:
  - Data protection at Kela
  - Customer's rights to their data
  - Confidentiality agreement
- Instructions for ensuring information security in on-site and remote work, in work tools and applications, as well as in cooperation with external partners
  - Data security at Kela
- AI learning path
- Security orientation and competence at Kela

### Act

- You play an important role in ensuring Kela's data security: carefully read the general and detailed instructions regarding data security.
- Complete all mandatory security trainings.
- Take care of data classification and the identification of confidential information. The most common information categories used at Kela are "public", "restricted publication" and "confidential". In some cases, more specific classification of confidential information is required.
- Learn how to identify data protection deviations in your work and report them to IT Customer Support.
- Exercise diligence in your work and follow data protection principles in all processing of personal data to prevent deviations from occurring. Also remember the principles related to the disclosure and receipt of information. If necessary, contact Kela's Data Protection Officer.



# 9. Addressing and reporting misconduct

Learning from mistakes and fostering openness are essential elements of a responsible organisational culture. We encourage you to raise concerns openly and constructively so that we can learn together, improve our operations and strengthen trust within our work community. Every Kela employee has a responsibility to report any actions that violate the law or these ethical guidelines. Kela provides several channels for bringing up various concerns and deviations..

## Where do I report?

### Internal whistleblowing channel

- Violation of the Procurement Act or unethical procurement, violation of data protection or data security legislation, corruption or abuse of official position.
- You may also submit a report through the internal whistleblowing channel when you assume that the matter falls within the scope of the Act, and you submit the report in good faith.

Instructions: Submitting a report through the whistleblowing channel

### Report to Supervisor<sup>1</sup>

- Acts or negligence committed by Kela employees in their work that may have consequences under labour or criminal law, such as unauthorised viewing of information, theft of Kela's property, directing benefits to one's own bank account and making fictitious decisions on benefits.

Instructions: Investigation of internal misconduct

- Inappropriate conduct at the workplace, such as bullying, harassment, discrimination and inappropriate behaviour.

Instructions: Inappropriate treatment, harassment, workplace bullying and discrimination

- Actions of a Kela employee that violate the employment contract, such as negligence of duties, unauthorised absences or intoxication at the workplace.

Instructions: Written notice, Written warning, Substance abuse programme

### Safety concerns

- Report any information security or data protection incidents, as well as any related observations or development needs – to IT Customer Support
- In threat situations, once the immediate danger has passed, submit a notification using the threat form
- For more information, see sections 7 and 8

If you are not a Kela employee, you can submit a notification concerning topics mentioned in the box Internal whistleblowing channel to: [compliance@kela.fi](mailto:compliance@kela.fi)

<sup>1</sup> If your supervisor is the subject of the report, submit the report to their supervisor.



## FAQ on reporting concerns

### **Is this something you should report?**

If you are wondering whether something should be reported, that alone is usually an indication that reporting is appropriate.

### **How are observations processed?**

Reports are handled exclusively by authorized personnel whose roles include processing them. You can find the processes and responsible units for different types of reports above by following the links on the previous page.

### **Is reporting anonymous?**

The anonymity of the report depends on the manner in which the report is submitted. The nature of the report may also affect the anonymity of its subsequent processing. Reports submitted to the internal whistleblowing channel in accordance with the Whistleblower Protection Act are completely anonymous from the time the report is submitted, if the whistleblower so wishes.

## **ATTACHMENT: Definitions and descriptions of terms**

### **Conflict of interest**

A conflict of interest refers to a situation where a personal interest may influence or appear to influence the impartial and objective performance of obligations. In addition to or instead of a personal advantage, a person's family, friend or acquaintance may also receive the advantage.

### **Corruption**

Corruption is the misuse of entrusted power for private or collective gain. It may be illegal or otherwise unethical, small-scale or structural. Corruption takes place, for example, as bribery, conflicts of interest, dual roles or favouritism networks.

### **Criminal liability**

Criminal liability in public office means that an act or omission contrary to official duty is punishable by law under the Criminal Code. This is the case if, for example, if an official position is abused for profit or if an official accepts bribes.

### **Data or information security**

Data or information security refers to administrative, procedural and technical management methods and best practices that enable the secure processing of data during its life cycle.

### **Data protection**

Data protection refers to securing and protecting personal information from inappropriate access. Data protection also safeguards the rights of customers or other data subjects, such as the right to privacy.

### **Data protection incident**

Data protection incident refers to an intentional or unintentional event in which a personal data security breach has occurred or is suspected.

### **Equity**

Equity refers to equality between people, regardless of their differences. Non-discriminating treatment means that everyone has

an effective opportunity to achieve the same end result regardless of different starting points. The realization of equity and non-discrimination requires that people's needs arising from different starting points are taken into account.

### **Harassment**

Inappropriate treatment that may endanger or harm an individual's safety or health. Instead of the individual, the harassment may also target their spouse, other family members or partners.

### **Inappropriate conduct**

Inappropriate conduct may involve, for example, bullying, belittling, defaming an individual's personal characteristics, personality traits or private life, threatening behaviour or humiliating treatment.

### **Insider information**

Insider information related to investments refers to information concerning a publicly

traded security that has not been published, that has not otherwise been available on the market or that has a material impact on the value or price of such a security. Insider information may concern both the securities of one company or the securities markets in general.

### **Personal data**

Personal data refers to any information related to an identified or identifiable person.

### **Secondary employment**

Secondary employment refers to an official position or an employment relationship with another employer as well as to self-employed persons practising another profession or trade. Hobby-based or occasional minor work that does not affect the performance of one's primary duties is not considered a significant secondary employment.