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SOCIAL POSITION OF ARTISTS IN FINLAND

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Introduction

There are about 17 000 professional artists in Finland, which is about 0.3 % of the whole population. The promotion of the arts and artistic creation are considered one of the tasks of the public sector, which is a feature common to all Nordic countries. The importance of the public authorities as financiers of culture is emphasised by the limited size of the markets, and the scarcity of private sponsorship. The state and the municipalities support culture and the arts financially both by financing national networks of cultural institutions such as theatres, orchestras and public libraries, and by distributing grants directly to artists. The legislation on artist's copyrights is also well developed in Finland. On the other hand, artists as a rule do not have any special status in the legislation concerning social security or taxation.

The social and economic position of artists is influenced by many factors. One of the main elements in this respect is the employment status. The economic position and matters related to social security and taxation depend on whether the artist is an employee, free lancer or works as a creative artist without any employment contracts. The employment status of artists differs by art form, and the differences are notable even within each art form. For example, Finnish musicians, singers and actors usually work on a more or less permanent basis in orchestras and theatres, although there is a growing number of freelancers among them. Dancers, on the other hand, work mostly as freelancers, since there are not enough permanent employment possibilities for them in Finland. The employment status of other professionals in the field of performing arts, i.e. composers, choreographers and dramaturges, resembles that of other creative artists. The public expenditure on cultural institutions has a direct influence on the employment of artists, since theatres and orchestras are the main employers in the field of performing arts.

The public spending on education also affects the situation of artists. The support for artistic training affects both the number of artists and their situation in the labour market. The rapid development of professional arts training has been one of the major changes in the public policy towards artists during the past twenty years. Many new vocational art schools have been established, and the main art schools have gained university status. The Academy of Fine Arts, the University of Art and Design, The Sibelius Academy of Music and the Theatre Academy are state-owned institutes of higher education.

The number of artists has been growing considerably since the 1970's. The fields of music and craft and design are the largest in Finland, while for example the number of writers and dance artists is relatively small. Compared with many other industrial countries, the proportion of female artists in Finland is relatively high - a feature typical to the labour market as a whole. The proportion of women in the total work force is about 48 %. However, in many fields of art the number of women is considerably lower than the number of men, particularly among musicians and composers, as well as among photographic artists. In the field of dance, the situation is reversed: women represent the majority. This holds true for some areas in crafts and design, too.

The artist' own organisations have an important role in Finland. They act as representatives of artists, as negotiating partners towards the state and employers, and generally as pressure groups of professional artists. These organisations are also represented in the national arts administration. In the field of performing arts the artists' organisations have same kind of tasks as trade unions have in other labour markets, such as collective bargaining and keeping up unemployment funds. Finnish professional artists are members of artists' organisations almost without exemption.

Income level

On the whole, the average income level of Finnish artists does not deviate strikingly from the average income level of the whole work force with the same level of education. It must be noted, however, that the use of average income is highly problematic, due to the high variation in the income level of artistic professions. Income discrepancies in artistic professions tend to be higher than in non-artistic occupations.

The average income varies greatly both within and between different fields of the arts. *Permanently employed* artists in theatres and orchestras have a higher income level than most of the *self-employed artists*. Among performing artists, freelance artists are very vulnerable to shifts in the market. Some of the occupational groups whose status is not firmly established in the art world (for example costume designers, light and sound designers) have both a low income level and a meagre share of public grants for artists. Photographic artists are an example of a group with low incomes and strong dependency on government grants. Musicians are a group with relatively vast income differences. Among musicians, the group with the lowest average income is entertainment musicians, whereas composers have the highest average income. Among all artists, the groups with the lowest level of income are plastic artists, dance artists and photographic artists.

Employment

The diversity of *employment arrangements* is a common feature to all artistic professions. The pattern of employment arrangements varies according to the art form. An artist may be self-employed, employed on contract or salaried on a full-time or part-time basis in a given year. In practice, the demarcation line between an entrepreneur and a person with an employment contract, is vague, and the

employment situation of freelancers is not easy to define. For example, many freelance translators and some journalists work under conditions resembling steady employment, as far as dependency is concerned. A freelancer may be employed by an agency, which takes care of his performance and contract arrangements. Alternatively, a freelancer might arrange all his contracts himself, without being permanently employed anywhere.

In the field of performing arts (theatre, dance, music, cinema) the contracts of employment are negotiated by the employers' and employees' organisations. Contracts, working time and salary are regulated by the agreement on the terms of work.

Finnish theatres employ well over 1,000 artists on a monthly salary basis. About 600 of them are permanent in-house actors. Salaries in the field of theatre correspond to the general wage level for people with academic training. Trade unions are strong and virtually 100 % of the theatre community belong to a union. Actors generally work on two-year contracts, which, at the actors choice, can be renewed. A growing number of freelance actors and directors work on fixed term contracts and move between theatres quite freely.

An essential feature distinguishing the artists from other employees is *double or multiple job-holding*. Consequently, in the eyes of the authorities, artists are often only "potential" artists, and in official employment statistics or census data they are often registered according to their second job, i.e. as secretaries, taxi-drivers etc. Also according to the register of the National Board of Taxation, a considerable number of artists receive most of their income from a profession other than their artistic profession. Some of the most common secondary occupations are teacher, journalist and critic. There are also many, especially young, artists in an occupation having nothing to do with artistic work. These persons can be defined as artists in terms of training, membership of artist organisations, and/or production.

The frequency of double job-holding varies widely between different art fields. Of the visual artists, about one third reported to the tax authorities another occupation, and only quarter of all writers can be classified as full-time writers. Performing artists usually work in their own field, and among them the share of artists having other occupations is less than one tenth.

Public institutions have a significant role when it comes to the *employment* of artists. The government-subsidised repertory theatres are the most important employers of theatre artists. The situation among dancers is reversed, since about 70 % of dancers and choreographers are freelancers. Also institutes of higher art education employ artists from all art fields. It goes without saying that the networks of public cultural institutions also have important indirect effects for the economic situation of artists. For example, the role of public libraries in book markets can be quite decisive for genres with limited markets, such as poetry. In addition, the book purchases of libraries are used as a basis for counting the budgetary appropriation for writers' library grants.

The concept of *unemployment*, and the definition of employment security, is not clear when artists are compared to other wage-earners. Artists differ from other employees, for example because of double job-holding, intermittent work contracts, and the high proportion of self-employed or freelancer practitioners. Sometimes it is better to use the term under-employed, which means that an artist does not get his/her whole income from the artistic profession, or that this income is very low. Because of the complex nature of employment arrangements in many artistic professions, the number of under-employed artists is likely to be relatively high compared with the whole labour force.

According to the information from the Ministry of Labour, the number of artists registered as unemployed job-seekers has doubled from 1991 to 1996. In 1991 there were 1,400 artists as an unemployed job-seeker and in 1996 the number was about 3,300.

Social security

In Finland, there is a state supported social security system which includes social insurance, social and health services and social welfare benefits. Artists have access to these benefits but they do not have any special conditions.

The Finnish social security system is largely based on statutory payments remitted by employers, and the amount allotted to the recipients depends on their income level. This applies to pension funds, unemployment benefits and sick leave compensation. *Except for the system of artist pensions and the Freelance Artists' and Journalists' Pension Insurance Policy Act, there are no special social security arrangements for artists as such.*

As far as social security is concerned, the demarcation line between self-employed and employed artists is decisive. In theory, the distinction between these two types of employment is sharp, in practice, it is often difficult to define which of the two categories an artist belongs to. Some freelancers are caught between the two definitions, and it is not quite clear whether their social security benefits are derived from short-term contracts, or whether they should be registered as individuals pursuing a trade, i.e. self-employed entrepreneurs.

Contributions by insured persons	
National health insurance	1.90 % of taxable income (3,35 % of taxable income exceeding FIM 80,000)
Employees' employment pension contribution	4.3 % of wage bill
Employees' unemployment insurance	1.5 % of wage bill
Contributions by employers (% of wage bill)	
National pension insurance	3.39 %
National health insurance	2.03 %
Employees' pension scheme	16.80 %
Employment accident insurance	1.15 %
Unemployment insurance	2.80 %
Group life insurance	0.10 %

Source: Social Insurance Institution

The Sickness Insurance Act covers persons residing in Finland and the main benefits are daily sickness allowance, maternity and paternity allowances and reimbursement of medical expenses and transportation costs.

Sickness allowance represents a compensation for income lost due to temporary incapacity for work. It is payable to persons between ages 16 - 64 who on account of an illness are unable to carry out their regular job or a similar alternative job. The allowance is proportional to the applicant's earnings. Sickness allowance is paid for weekdays for up to 300 days. For applicants who have had taxable earnings, the sickness allowance is normally calculated on the basis of the most recent earnings that have been assessed by the tax authorities. In this respect the situation of self-employed artist might be problematic, since he/she has not necessarily (taxable) income.

In addition to sickness allowance there are other forms of social security. For example for *maternity grant* are entitled expectant mothers whose pregnancy has lasted for at least 154 days and who have undergone a medical examination at a maternal welfare clinic or a doctor before the end of the fourth month of pregnancy. Mothers are entitled to a *maternity/parenthood allowance* payable for altogether 263 workdays. Parenthood allowance is payable for the following 158 workdays to either the mother or the father, provided he stays at home to care for the child. Fathers living in Finland are entitled to a separate allowance paid for a period of six workdays at some point during the maternity/parenthood allowance period. Fathers can also get allowance for 6 - 12 days in connection with the birth of a child. Maternity, paternity and parenthood allowances are calculated on the basis of the recipient's latest earnings assessed by the tax authorities. If recipient's do not have any taxable income - which is sometimes the case among artists who, for example, have an annual grant - they will get the minimum allowance (FIM 60/workday, ECU 10.2).

Family allowance is paid for children under age 17 who are living in Finland. Its amount depends on the number of eligible children in the household. Single parents get a supplement for each child.

Child home care allowance is paid to the parent or other provider of a child under age 3 who actually lives in Finland. It represents an alternative to local government-arranged day care. It is not paid to persons either permanently or temporarily resident abroad.

Persons between 16 and 64 years of age who are living in Finland are eligible for a cash benefit called *the rehabilitation allowance* for the duration of their participation in a rehabilitation programme which requires them to be absent from their regular job.

Unemployment benefits

Unemployment security is usually administered by the trade unions and/or public authorities. Concerning unemployment benefits, artists have the same rights as other citizens. Once again, the distinction between self-employed artists and free artists is decisive. The artist has an automatic right to unemployment benefits when he/she has the status of a *wage-earner*, as e.g. in the case of performing artists who have a permanent engagement, or designers who work as employees in the field of industry. There are different kinds of payments depending on whether a person is entitled for an earnings-related benefit or not. *Self-employed artists* cannot always register for the unemployment benefits. When a freelancer or a self-employed artist is classified by the authorities as an entrepreneur, he/she does not have the right to unemployment benefits.

Types of unemployment benefits

- o training benefit for persons for persons whose employment office has sent them to a labour market retraining measure
- o unemployment allowance (basic or earnings-related) for persons who on becoming unemployed fulfill the employment condition
- o cash labour market support for persons who do not qualify for unemployment allowance
- o unemployment pension for the long-term unemployed aged 60 or over
- o wage security benefits for employees whose employer on account of bankruptcy has defaulted their remuneration

In order to qualify for unemployment allowance, unemployed persons must satisfy a so-called employment condition. After a specified waiting period, unemployed persons who satisfy the unemployment condition can get unemployment allowance in the form of either a basic allowance, an earnings-related allowance, or a temporary dismissal allowance. Unemployment allowance is payable for a maximum period of 500 days. Unemployed persons who do not satisfy the employment condition or have received unemployment allowance for the maximum period can get cash labour market support.

The employment condition is considered to have been satisfied when a person has been employed for 43 weeks, with at least 18 hours of work per week and remuneration in accordance with the terms of a labour agreement. These conditions must have been fulfilled within 24 months preceding unemployment. Employment in another EU country is taken into account. Self-employed persons can satisfy the employment condition if, within the preceding 48 months they have been employed on an independent basis for 24 months. They must also be actively involved in the running of the business.

Unemployment allowance is payable for five days each week, for a maximum of 500 workdays in any four consecutive calendar years. Unemployed persons who

are not members of an unemployment fund receive basic unemployment allowance.

Cash labour market support is aimed at providing income security to unemployed persons looking for work or participating in a labour policy training programme. The primary objective of the benefit is to promote the search for and return to gainful employment. Cash labour market support is payable to unemployed persons who have exhausted their 500-day entitlement to unemployment allowance or are not entitled to unemployment allowance on account of not satisfying the employment condition. It is paid for five days per week for an unlimited time, and is taxable income.

<i>Unemployment benefits in Finland in 1995</i>	
Basic unemployment allowance	120.3 FIM/day (ECU 20.45)
Labour market support	118.3 FIM/day (ECU 20.11)

Source: Social Insurance Institution

Pensions

There are two main pension systems in Finland: employment pensions linked to past employment and national pensions linked to residence in Finland. Both the employment pension and the national pension system provide *old age pensions, disability pensions, early retirement pensions and unemployment pensions*.

In both the employment pension and the national pension system, reaching a specified age establishes a right to old age pension. Under the National Pensions Act, this age is 65 years. Pensioners must further be living in Finland and have completed the required qualification period (citizens of Finland or other EU countries: lived in Finland for at least three years after age 16 - citizens of other countries: lived in Finland before the beginning of the pension for an uninterrupted period of at least five years). Old age pension can be received before age 65, as an

early age pension payable from age 60. In this case, the rate of the pension benefit is permanently reduced.

The national pensions comprise a basic amount and an additional amount. Their amount depends on the recipient's own employment pensions, spouse's pension and other regular compensations comparable to a pension. If the total amount of these pensions and compensations exceeds a specific limit, no national pension is paid. From 1997 the basic amount and the additional amount has been merged. National pensions are generally subject to tax, but additional components received are free from tax.

Artists' supplementary pension system is meant for artists over 60 years. The system of artist pensions has, until the beginning of 1993, combined two different principles. On the one hand pensions were granted as honours for artistic achievements, on the other hand the amount of the pension (half or all of the monthly sum) was decided according to the financial situation of the applicant. From 1993 onwards, financial need is to be taken into consideration in every decision. Artist pension is meant for artists representing all art forms. The pension is awarded by application and it has been taxable income since 1984. In 1996 the number of artist pension recipients was 1,202 . The total expenditure for this form of pension was FIM 58.7 million (ECU 10 million) in 1996. The artist pension is about FIM 5,500/month (ECU 935).

Artists as employees (theatre artists, musicians, dancers, etc.)

Most of the pension systems are designed for employees with a regular salary and a permanent contract. Pension is calculated on the basis of the earnings of ten previous years. If the artist is employed, the pension is paid by the respective employer.

The Theatre Employees Pension Fund supplements normal pensions for theatre workers (including non-artistic staff). The fund distributes to the employees of Finnish-language professional theatres and theatre organisations disability and old-age benefits. The disability and old-age benefit is available for persons who have

been at least five years employed at a theatre or a theatre organisation which has contributed to this fund. The receiver has to be over 63 years of age.

Self-employed artists

A self-employed artist has to take care of his/her own pension payments. So called free artists, like writers and plastic artists, bear the statutory obligation to take out a pension insurance policy to be financed by themselves (entrepreneur's pension policy). The insurance often proves to be insufficient, for example because of the low income level or vast fluctuations in the annual income of artists. *Entrepreneurs' Pension Insurance* is obligatory for a person who has been active in his/her enterprise/trade at least 4 months and his/her earnings are at least FIM 2,170/month. If, for example an artist has many activities side by side (entrepreneur, freelance, employee) he/she has to have insurance for every branches of activity. The payment for Entrepreneurs' Pension Insurance is 20.2 % of income.

With regard to self-employed (freelance) artists an improvement was made in 1986 when freelance artists and journalists got their own pension insurance policy act. *The Freelance Artists' and Journalists' Pension Insurance Policy Act* was set up in order to arrange the pension systems for artists who work with temporary contracts. The contract must be at least one month of length (but not over one year) and earning should be at least about FIM 2,000. The law defines strictly which occupational groups are entitled for this pension. These groups are: musicians, actors, dancers or other performing artists, directors, dramaturges, choreographers, costume designers, stage designers, radio- and tv-journalists, photographers, cinematographers. The number of artists and journalists who are authorised for this benefit is about 13,000. However, in some cases the coverage of the act is too narrow. For example, temporary art teaching - a significant source of income for many artists - falls outside this pension security system.

Taxation

There are two different taxation systems in Finland, one for the self-employed and another for the employees. The legislation does not provide special regulations for artists, and the artist's position in relation to taxation varies. Usually, self-employed artists whose main source of income comes from the artist profession are taxed as self-employed tradespeople. However, it is often unclear which of these systems should be applied as a basis for taxation.

The taxation system for artists is the same as for other tax-payers, although the nature of artistic work creates a need for special regulations. Practices vary because tax authorities lack sufficient information on the artist's profession. The main problems of artists' taxation concern deducting professional expenses from earnings, the concept of source of income, and the deficiency of options available for income equalisation and its implementation. As in the case of social security, authorities face the recurrent practical problem of defining who is considered to be a professional artist.

The income of an artist varies from one year to the next, but artists do not have non-standard provisions for levelling out fluctuations of income. The present operational reserve provided by the taxation system for the self-employed is not sufficient, since an artist seldom employs workers. The possibility for income equalisation has recently been improved, yet even now artists do not have a sufficient option to equalise their income and plan their taxes. An officially recognised loss is reducible over the following five years, depending on the artist's income level.

The characteristics of artistic activity - especially among plastic artists - is that the income and expenses take place at different times. In 1994 an ad hoc committee appointed by the Ministry of Education suggested a new law concerning special arrangements for artists. This reform would permit levelling out expenses in relation to the artistic income gained. This suggestion has not come into reality so far.

In principle, professional expenses are deductible from taxable income up to a certain amount. In practice, the taxation authorities may decide that an expense regarded by an artist as a professional expense is a private expense, and therefore non-deductible. Unless there is a sufficient income from artistic work, the tax authorities easily interpret the artist as an amateur not entitled to deduct expenses from earnings.

All earnings are taxable unless regulated otherwise. Grants for artistic activity are non-taxable income up to a certain level, i.e. up to an amount equal to the annual sum of a government artist grant (FIM 71,712 in 1996). Tax exemption concerns grants from all sources, public as well as private. Also awards and prices of art competitions are usually tax-free but the decisions concerning each award/price are made every year by the Ministry of Finance.

The regulations concerning *the value added tax* are in Finland principally the same as in other European Union countries. The fees of artists are not taxed by the VAT. Likewise, plastic artists do not have to pay VAT when they sell their own work of art. Cultural events are also tax-free unless they are not arranged in order to make profit. When the event is profit-making (like big commercial concerts) the tax is 6 % of the ticket income. Cinema theatres pay VAT 12 %. For selling craft works VAT is the same as for other goods (22 %). In the EU area the artists' agencies should pay VAT. However, when joining the European Union Finland got an exceptional position for a period of transition, and the services of artists are tax-free. The enterprise does not have to pay VAT if the turnover is under FIM 50,000 (ECU 8,500).

Artists as employees (theatre artists, musicians, dancers, etc.) pay taxes in connection with payment of wages. The earnings are taxed progressively which means that the proportion of tax rises along with income. In addition to state tax there are also municipal taxes and payments for social security.

Self-employed artists must pay income tax based on the income of the previous year. Principally, a free artist could be treated as an entrepreneur. In these cases the tax authorities require bookkeeping. Usually the tax law which is adapted for free

artists is the income taxation of individuals, since the activities of artists are in such a limited scale that they can not be treated as entrepreneurs in a proper sense of the word.

The public support/grants

The Finnish system of supporting artists has its counterparts in other Nordic countries, which in many cases have served as models for the Finnish system and its development. The Finnish system of state grants is based on legislation (Artists' Grant Act) and dates from the end of 1960's. *Annual state grants* are granted by the nine national art councils. These grants are for periods of 1, 3 or 5 years. The system of state grants is complemented by a system of *project grants* and other forms of direct support.

The amount of grant years given annually as grants has increased from 1971 to 1990's. It is, however, remarkable how constant the relative share of each art form has remained. The quotas between different art fields are defined by law. Over a period of twenty years the share of each area has remained practically the same, in spite of the numerous occasions when grants of different lengths have been added to the annual total. The greatest relative share of annual state grants, and especially the grants for more than one year, are directed to artists representing free creative art such as authors, painters and sculptors, and composers, in other word, artists having no employment status as artists.

Project grants can be granted to individuals or working groups for a specific project or to cover specified costs from artistic work, performances, exhibitions or publishing.

In addition to above mentioned grants, there are prizes for artistic achievements, travel grants for artists, support based on copyright arguments, and different types of quality or project support.

So called *library compensation grants* are in principle based on the public lending right. According to the law, they are granted to writers and translators to

compensate for the fact that books written and translated by them are available free of charge in public libraries. They are, however, distributed upon application as grants for creative literary work.

Recently, a new form of support, a compensation for the public use of the art work is established for *visual artists*.

So called *quality support* lies somewhere between supporting individuals and supporting production. This type of aid exists in the fields of photography, cinema, and crafts and design. It is granted as "ex ante" or "ex post" to meritorious projects or productions and to individuals or institutions acting as producers. *Support for exhibition* is allotted in the fields of visual arts as well as crafts and design for institutions and individuals. These types of support can be compared to *support for experimental projects* in the fields of dance and theatre, granted to theatres, groups or individuals. There are also other budgetary appropriations resembling these, such as the production support for literature.

Compared with the support for individual artists, the budgetary support to specific projects and productions is small. In 1993 the support for artists and artistic production was totally FIM 115.8 million (ECU 19.7 million) and 47 % of that went to artist pensions and other financial aid, 44 % for individual creation and only 9 % for specific projects and productions. Support for projects and productions is distributed according to quality criteria based on the merits of specific projects, but financial circumstances are taken into consideration in some cases.

The criteria for granting support to individual artists do not account for the economic situation of the applicant, and it is quite possible that the bulk of the support in some instances goes to artists with a high income level. This is quite in accordance with the statutory criteria stressing artistic quality as the reason for distributing government grants. Public grants are accessible to all artists and they are not bound to nationality or residence.

The economic stagnation and the rising level of unemployment are also reflected in the amount of applications for government grants. The number of

applications has risen constantly since the 1980's and the growth was significant especially in the 1992-93.

In addition to state grants there are other grants which are allocated by for example foundations, municipalities, regional arts councils and artists organisations.

During the past twenty years, the share of artists receiving grants has increased, but not so drastically as might be expected considering the increase in the direct public support for artists during the same period. This is due to the rapid increase in the number of professional artists as well. According to studies by the Arts Council of Finland the proportion of artists receiving some grant is annually 10 - 70 % depending on the art form.

The importance of direct public support is obviously greatest among those artists who are self-employed (writers, plastic artists, composers, photographic artists). Similarly, for performing artists working as freelancers grants constitute a significant part of income. Government grants are the most important part of the support, and for photographic artists or writers, for example, they are an almost indispensable precondition for working full-time as an artist.

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