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Sinecures, Stipends and Pool Money – Professionalization of Finnish Skiing 1960–1990

Introduction

In the 1960s Finnish skiing was firmly rooted in Olympic amateurism. As in other Olympic sports, amateur rules of the International Ski Federation (FIS) prohibited money prizes in skiing competitions and set limits for prize items and mileage compensations. Despite rule breaches, neither under-the-table money nor sanctioned training support was big enough to support skiers financially to enable full-time training. In the 1990s skiing had become a fully commercialized sport in which professionalism was the norm among top athletes. In this article I will determine how and why professionalization of skiers progressed in this era and what kind of economic support systems were developed for them. The research is part of my doctoral thesis in progress about the professionalization of Finnish sport in 1960–1990.

Research problem and sources

My main research questions are: what kind of compensations elite skiers received from skiing in the period between 1960 and 1990 and what kind of economic basis they provided? What kind of limits did the prevailing amateurism of sports federations impose upon them? How did gender affect the amount and type of money available? As source material, I draw upon material from the Finnish Ski Association's and the Finnish Olympic Committee's (FOC) archives, sports journals *Suomen Urheilulehti* and *Urheilun Kuva-Aitta*, and athletes' biographies. Archival material deals mainly with the Finnish Ski Pool – its founding in 1974 and operation until the early 1980s – and the financial support systems that FOC developed for athletes in the 1970s.

I problematize the concepts of amateurism and professionalism using four aspects: economic, temporal, psychological and judicial. The first aspect is the basis of any profession – money. Is the athlete able to get his or her livelihood directly or indirectly from sports? Temporal aspect deals with time. How much time sporting and related activities cover from athlete's calendar year? Psychological or mental aspect is about attitudes and mentalities. Is sport a goal-oriented, calculated and systematic activity or a disorganized hobby? Finally, judicial aspect delves into the legal side. Are contractual agreements available in writing and are they legally binding? Are different types of earnings openly paid and taxable or are they paid under-the-table?

I argue that amateurism and professionalism should be seen as multi-faceted concepts with various levels – as connected extremities of a single line, rather than wide, loosely defined opposites. As parallel concept I utilize professionalization – historical change from sports culture characterized by amateur values to the one featuring professional values. Closely connected to professionalization of sport are wider societal forces such as commercialization and urbanization. I will also discuss their bearing on professionalization of Finnish sport in general and skiing in particular.

Former research

Amateurism and professionalism have received some attention among Finnish sports history researchers. As a whole, however, time frame,

subjects and viewpoints of this research are concentrated on the formative period of amateurism in Finland in the early 20th century, rather than its descent in the latter part of the century. In his pioneering study published in 1977, Antero Heikkinen shed light on professional developments in the initial stage of Finnish skiing in the late 19th century. Heikkinen argued that the national sports organization, Finnish Gymnastics and Sports Federation, founded in 1907, pledged itself to amateur values and crushed professional tendencies such as money prizes because of the desire of its leaders to increase the power of the nascent federation.[1]

Also Leena Laine, Kalervo Ilmanen and Hannu Itkonen have interpreted amateurism as social control. Rather than vehement, elitist opposition to all forms of financial support given to athletes let alone a participation of certain societal classes or groups into sports, what motivated both bourgeois and working class Finnish sports leaders to embrace amateurism were the control and power that the amateur rules gave them in relation to athletes.[2] Amateur sports culture was constructed in Finland in the first decades of the 20th century because amateur sports fitted into the educational and national goals that central sports organizations had. Obviously, Finland was also tied to the international amateur rules devised in the International Olympic Committee (IOC). Professional sports was marginalized; it was considered individualistic and too commercial, not beneficial to the nation as a whole. Behind the amateur façade, different types of sham-amateurism flourished. Internationally, the most comprehensive research of the theme was carried out by Karin Wikberg who studied and analysed meanings of amateurism in Swedish context in her doctoral dissertation.[3]

Professionalization of Finnish sport from the 1970s onwards has received little attention in research, or in the case of skiing, practically none. Partly the reason for this is the lack of coherent archival sources that could be used as material for researching a theme such as professionalism, especially from athletes' perspective. Professionalization of Finnish winter sports has been touched mainly in general works such as *Sadan vuoden olympiadi*, the history of Olympic movement in Finland, and *Suomalainen liikuntakulttuuri*, the history of Finnish sports culture written by Jouko Kokkonen.[4] The material I use here is drawn from multiple sources from a comparably long time frame. In my doctoral thesis my

viewpoints, goals and methodology largely coincide with Joseph Turrini's study *The End of Amateurism in American Track and Field*.[5] My primary goal is to study the mechanics of the "underground labor relations system" in Finnish sports and how this covert system gradually became overt. In this paper I will concentrate mostly on the development of overt support systems and their impact on Finnish cross-country skiers' socioeconomic status. I will also look at the types of work arrangements the elite Finnish skiers had in the 1970s and the 1980s.

From real amateurs to open professionals – professionalization of Finnish skiing 1960–1990

Amateur era continues

Despite having gotten an early start for professional skiing in the late 19th century, Finnish skiing remained outwardly amateur until the 1980s. The first nationally enforced amateur rules in Finland were drafted in 1907; as a result, the lively professional skiing culture that had developed and that had based on money prizes, faded away.[6] Amateur rules were based on rules and standards set by the IOC. Despite criticism, significant changes to the rules were made only in the 1970s. As late as 1963 the IOC had declined to modernize rules in any way and had on the contrary made some adjustments to tighten them.[7] In winter sports, the amateur question surfaced first in alpine skiing in which alpine skiing teachers' amateur status and participation in the Olympic Games became a contested issued. From the 1960s onwards also Nordic skiing sports was affected. In Finland, elite skiers were able to secure some compensation from skiing competitions under-the-table but by and large these only covered traveling expenses. More valuable were prize commodities that best skiers could sell for profit.[8]

The most important source of livelihood for skiers, however, was still the salary from a sinecure or in many cases, a genuine job. Since the 1950s the FOC had tried to help athletes gain jobs that were suitable for sport by collaborating with *Suomen Työnantajien Keskusliitto* (Union of Employers).[9] The results had been mixed. In the 1960s and the 1970s

many top skiers still had to take unpaid leaves of absence from work when traveling to training camps and competitions. Skiers who studied were dependent on student loans. Compensations for expenses from ski clubs, Ski Association and the FOC were inadequate and limited – partly because of amateur rules, partly because of the financial difficulties that these organizations had.

Towards total training

The IOC finally relented its hard stance on the amateur question by mitigating the amateur rules in the early 1970s. FIS would have wanted even more substantial changes but was at least able to update and modernize its own rules. FIS's rules drafted in 1971 state that broken-time payments for athletes were allowed during trips to and from competitions and partly from training time. It was also decreed that financial collaboration between business firms and national ski federations and training funds conveyed to athletes based on those deals was allowed – as long as amateur rules were followed and federations controlled all monetary transactions.[10]

Revisions to amateur rules propelled the FOC's plans to develop a more systematic training model for athletes who were deemed capable for Olympic success in summer or winter Olympics. The scholarship system and the "total training" ideology it was based on were first developed in athletics. In the early 1970s the system was expanded to all Olympic sports. 150 to 200 athletes were divided into three groups with different amounts of yearly scholarships assigned to each group.[11] For Nordic ski sports this meant that 40 to 50 athletes annually were selected as "Olympic trainees" and therefore benefited from the new system. Stipends increased towards the Olympics, to enable as much training time as possible right before the games. At first, funding was difficult to arrange; in 1970, the FOC had to loan 100 000 Finnish marks to make sure that there would be enough money also for winter sports.[12] After 1971 the FOC's financial situation improved drastically. The FOC received the bulk of its funding from state controlled lottery funds and with the founding of a hugely popular new form of betting, Lotto, in 1971 the FOC's state subsidies increased significantly.

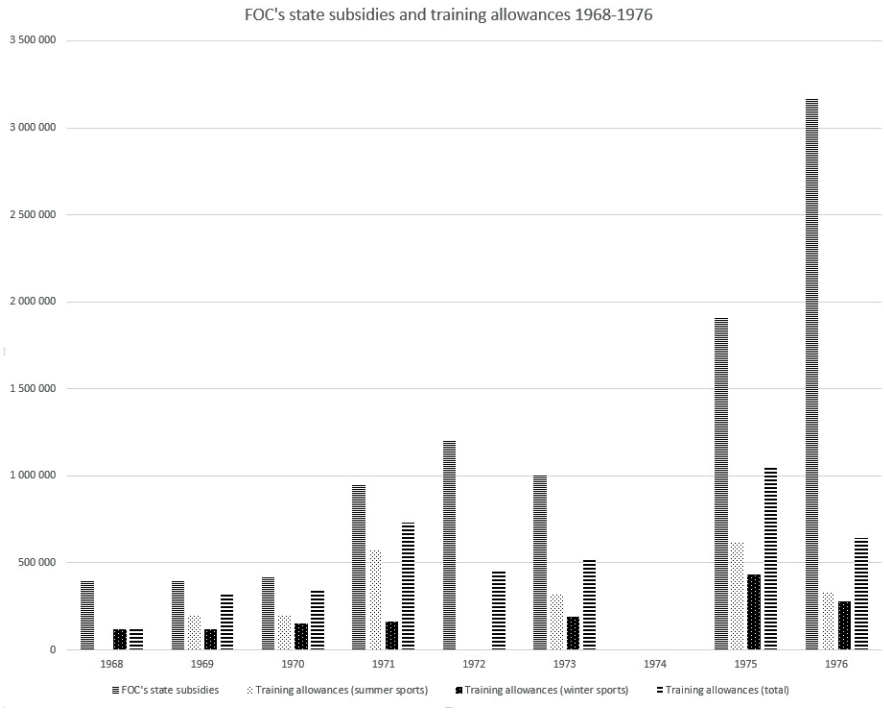

Figure 1: The FOC's state subsidies and training allowances, 1968–1976.

Initially the highest stipend was 10 000 marks. Stipend could be used for food, sustenance during camps, traveling expenses and daily allowances, equipment, massage, study costs and broken-time payments. Scholarships were paid to athletes tax-free, based on receipts from costs that were agreed-on beforehand.[14] So it was not a scholarship *per se*, but more a right to bill the FOC for a certain amount of costs. Its purpose was to enable full-time training, cover for unpaid leaves that the athletes had to take and root out under-the-table payments. The latter effect did not take place but because of the system, athletes, skiers among them, were able to train more off-season. In 1972, the FOC informed the IOC's Eligibility Commission about the nature of the new system and assured the commission that it did not break amateur rules.[15]

Skiers and their coaches planned carefully how and when they would use the stipend. Helena Takalo, one of the most successful Finnish skiers in the

1970s, skipped Ski Association's training camp in southern Europe in 1975 because she had calculated that it would have spent her entire stipend. She and other women skiers decided to train in Vuokatti, central Finland, instead. In Takalo's case, the stipend was much needed, as she had quit her day job as a shop assistant to enable full-time training before the Innsbruck Olympics in 1976.[16] This was not an easy decision to make despite the fact that due to long daily working hours, the job was unsuitable for training. Ski Association's long-time head coach Immo Kuutsa later revealed that in the spring of 1975 he persuaded Helena Takalo to quit her work to train full-time for the Olympics. On Helena's initiative, Kuutsa drafted a hand-written agreement in which Teuvo Takalo, Helena's husband and coach, agreed to provide for her during the Olympic training and promised not to "nag" afterwards if the Olympics would not yield success.[17] Obviously, Takalo's stipend was not as large as the salary that she would have received from her work. The decision paid dividends. With three medals – one of them individual gold medal from women's 5 km – Takalo was the most successful Finnish athlete in Innsbruck.

Finnish Ski Pool

The Finnish Ski Association was not able to support skiers as much as was needed until the early 1970s. The Association's financial situation improved drastically in 1974 with the founding of the Finnish Ski Pool. There were various purposes to found the pool. First, it helped control agreements between ski equipment companies and skiers, which had increased when Scandinavian and Central European companies started to approach elite skiers in the 1960s to get them to use their equipment. Finland's rapid urbanization and commercialization of the society in the 1960s and the rise of fitness sport ideology only increased the competition. A booming market for equipment such as skis was born and there was hardly a better advertiser for ski equipment than a top Finnish skier.[18] Second, the pool enabled the Ski Association to get a share of the financial benefits that these deals contained and use that money to develop Finnish skiing. Third, it gave means to improve the equipment that was available for the national team. Poor results in the World Ski Championships in Falun 1974 had laid bare the necessity to modernize the equipment.

Equipment companies Järvinen, Kneissl, Fischer and Karhu-Titan bought their way into pool for the Ski Pool's first season 1974/1975. After companies had joined the pool, they were allowed to commence personal negotiations with skiers. In written agreements – not self-evident in Finnish sport at the time – companies agreed to equip their skiers with skis and other equipment and to fund their training. In principle, all money that was paid to skiers should have been based on receipts – in a similar fashion with the FOC's stipends – and paid via federation. The amount of money was either agreed in negotiations or left open, to be agreed orally later on. The contracts that have survived from the first two seasons of the pool give some clues as to the amounts. By far the biggest funding was reserved to the most coveted skier, Juha Mieto – who received 30 000 marks from Fischer – but also skiers that were closer to national than international level received amounts ranging from 5000 to 10 000 marks.[19] Ski Association was supposed to monitor carefully that the amateur rules were followed but despite this, transactions continued under-the-table as well.

In the fall of 1975, months before the Innsbruck Olympics, Swedish newspapers reported that Juha Mieto had in reality received 100 000 marks from Fischer from his first season with the company. This attracted interest also from the IOC. Swedish papers reported that their source was Esko Järvinen, President of the ski firm Järvinen that had been outbid by Fischer for Mieto's services. In a written explanation sent to the IOC, the FOC president Hannu Koskivuori denied that any extra money had been paid to Mieto and explained that the rumours had sprung from a jest made by skiers in a training camp. A Finnish journalist had been present at the time and made a newspaper article about it; Swedish papers had picked up from there and made a colored story about it. Koskivuori assured the IOC that skiers only received money based on receipts and that all money went through the Ski Association. The IOC settled for this explanation.[20]

It is likely that Swedish newspapers had had a point. Juha Mieto reminisced in his biography that after he had skied two seasons with Fischer and new deals were being negotiated, Karhu had tried to secure his signature by transferring a sum of about half million marks into his bank account – when nothing had yet been agreed on! Mieto had to return

the sum because he eventually chose Fischer again, likely because their offer had been at least as good as Karhu's.[21] Even if Mieto exaggerated the sums in play, it is clear that under-the-table deals still could contain much more than what was written in the official agreement.

In 1978, Mieto returned to the pay roll of Järvinen that had provided his equipment before the pool era – despite a substantial offer he received from the multinational giant Adidas that planned to expand its catalogue into skiing. In addition to the annual pool money, Järvinen had initially offered him an index tied salary until his retirement – not as an athlete but altogether. In the end this clause did not stand but Mieto's economic position was still in another league when compared to other Finnish skiers, male or female. He received such vast amounts of sponsor money that he did not have to use the highest FOC stipend that he was awarded each year. As these stipends did not disappear but were deposited in funds which increased their value, Mieto could prolong his career in the 1980s while knowing that he was well past his peak as an athlete. Because of accumulated stipends in the funds, he could cover all his expenses and continue his career as a professional skier. He did not want to retire before the fund was empty.[22]

Expansion of financial support and contractual demands

The results of the Ski Pool were diverse. Companies were now in a better position to use all means they could to get the skiers they wanted in their team. This meant that elite skiers were able to tender out their contracts and secure best deals. Juha Mieto was by the far the most sought after skier but also others benefited; the pool quickly became a platform for Finnish skiers' equipment support and their financial backing. Ski Association benefited as well, as it could use pool money to organize longer training camps and develop new training methods. In the pool era, skiers were contractually tied to the companies they had chosen. They had to use the skis of the firm they had agreed to and take part in their marketing and development. PR and product development became a part of skier's job description.

In 1978, the ski pool was expanded to cover all 16 training groups that were part of Ski Association's training system. Personal funding

Juha Mieto, Marjatta Kajosmaa and Hilkka Kuntola (later Riihivuori) pictured in the studio in the 1970's. Photo: Sports Museum of Finland.

was reserved to the Olympic trainee groups A, B and C and for the group that contained skiers who were doing their military service. To prevent under-the-table deals, Ski Association took stricter control of the division of pool money. It was decided that all money would have to be circulated through the association based on a set of rates that was agreed-on beforehand. Most money would go to the A group of cross-country skiers who were awarded a yearly total of 40 000 marks.

This was much more than what was reserved for the A group of ski jumpers; they had to settle for 26 000 marks.[23]

The pool money did not affect the FOC stipends. Together, these two sources of funding made for a fairly good compensation for broken-time for elite Finnish skiers – especially because, thanks to successful negotiations with tax authorities, they were still mostly tax-free. Skiers from the lower training groups did not receive personal funding but could rely on extensive equipment support. They benefited also from the longer training camps that became available. Previously, many aspiring athletes had had to buy their own skis and other equipment and fund their own training. Due to the pool, daily allowances and traveling expenses could be paid for participating in camps. In total, more than 200 skiers, ski jumpers, biathletes and Nordic combined skiers were now connected to the pool. Among them were many young talents who would rise to the very top of skiing sport in the 1980's – Matti Nykänen of the *Hopeasompa* group (for juniors) and Harri Kirvesniemi and Pirkko Määttä of the *Nuoret kyvyt (*young talents) group. [24]

Jukka Uunila, the long-time FOC president, stated in an unpublished interview in 1979 that by creating a pool system Finnish skiing sport had proved to be more adept than track and field athletics, let alone other sports, to capitalize on the burgeoning interest that sports equipment companies started to have on sports in the 1970s. According to Uunila, Finnish Athletics Federation had been too coy in its efforts to "sell" the international success of its athletes to sports manufacturers to improve its finances. Ski Association was not, and as a result, both the financial situation of the association and of the skiers improved. [25] Also in terms of sporting achievements the pool era had proved to be a watershed – the results in Innsbruck 1976 and World Championships in Lahti 1978 were much better than the disappointing World Championships in Falun 1974 had offered.

In 1979, the highest FOC stipend for the A group of Olympic trainees had risen to 17 000 marks (2015: 9341 euros). When added to the pool money (40 000 marks), the yearly training funds of these elite skiers had reached nearly 60 000 marks (2015: 32 970 Euros). The 10 to 15 athletes that were chosen annually in the A group had reached a position where year-round training was financially a viable possibility.

Most of them were cross-country skiers, both male and female. As the amateur era still continued, the amounts of money – that were public in the case of FOC's stipends and broadly well-known in the case of pool money – were discussed a lot in sports media. There were also rumors of additional payments that were based on success. In February 1981, Hannu Koskivuori had to deny any wrongdoings in *Suomen Urheilulehti* and assure that skiers were given money only to cover training costs and that all arrangements had been approved by both the IOC and tax

Finland's team in the women's 4 x 5 km relay celebrates after winning gold medal in the World Championships in Lahti 1978. The anchor, Helena Takalo, is carried by her team mates. Photo: Sports Museum of Finland.

authorities. He did let it slip, though, that skiers had started to receive also taxed earnings – both from the Ski Association and equipment companies.[26] These included product exhibitions and the parts of training funds that were paid without receipts.

Contractual demands set by the pool were not always easily met by the skiers. If skis did not work as well as skiers expected, the obligation to give only positive statements to the press about equipment was not always easy to ad-

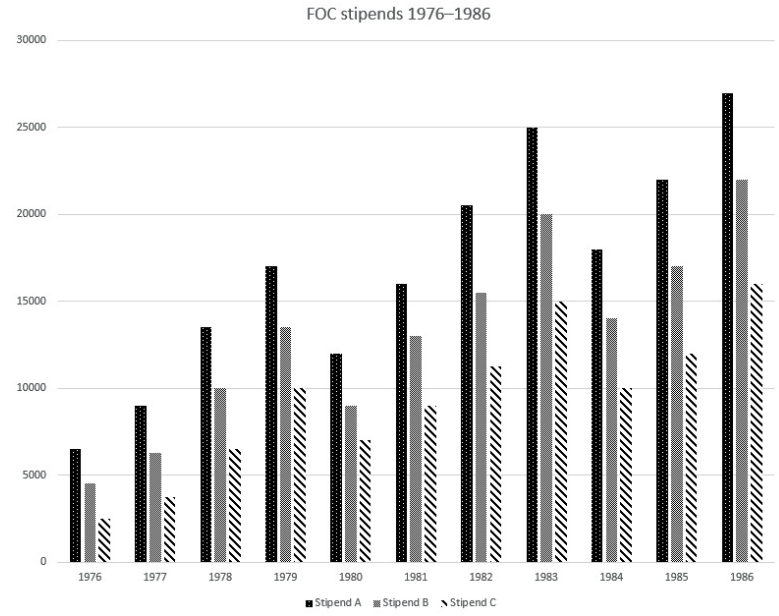

Figure 2: FOC stipends 1976–1986.[27]

here to. Disagreements over money or equipment were fairly common between skiers, the Ski Association and the pool firms during the 1970s and 1980s. Competition between firms only stoked the flames. In March 1979, Arto Koivisto, contracted to a Finnish ski firm Hartolan Suksi better known as Peltonen, violated his contract in Holmenkollen by using skis provided by Fischer. Koivisto had had quarrels with his ski provider but denied that he had received any money from Fischer. Peltonen took the matter seriously and demanded financial compensations and punishment to both Koivisto and Fischer. Koivisto explained that he had been unhappy about the level of Peltonen's ski development and lagging financial transactions to him. Also other pool members took interest in the matter as it clearly showed that the rules concerning contract violations had been too vague. After discussions in multiple board meetings in the spring and summer it was decided that Koivisto had acted on his own initiative without Fischer's influence. He would not be given a ban but would have to pay Peltonen a total of 6000 marks as reparation.[28]

Sinecures and real jobs

Economic basis of an elite Finnish skier changed in various ways during the 1970s. It is, however, important to stress that in the early 1980s nearly all skiers still had a job outside skiing or were enrolled in a university. For students, revised study programme that could accommodate skiing was usually made available. As for jobs, some had secured sinecures that required no actual work, usually from the municipalities in which they lived. Juha Mieto was rewarded a job of sport instructor's assistant from his home town Kurikka early on in his skiing career – both as a reward and a guarantee that he would not move away; Kurikka's town leaders clearly saw the merits in having such a stellar name among the town's inhabitants. The job was only part-time but provided a stable income. He stayed in town's service for long, in the 1980s without a specific title.[29]

Matti Pitkänen, Olympic gold medalist from Innsbruck 1976, had a similar arrangement with the town of Ikaalinen from 1977 to 1982. After he was dropped from the Olympic training groups in 1982, a decision was made to end the arrangement by terminating Pitkänen's contract which left him unemployed. This was decided because Pitkänen, then 34, was unqualified for the new post of sports instructor that was created in the place of the job Pitkänen had vacated. Ikaalinen, proud of their skiing star, had wanted to reward Pitkänen for his success and make sure he would be able to train as much as possible during his active years as a skier. Chairman of the city council commented that Pitkänen's job had only to been to ski; no other effort had been required of him. When his skiing career waned, so did Ikaalinen's willingness to finance his training.[30]

Pitkänen was still among the lucky ones. Helena Takalo, Olympic gold medalist and a world champion, had to work – genuinely – as shop assistant for the first half of his skiing career. Among female skiers of the time, this was fairly common. Elite women skiers had by the end of the 1970s reached a fairly equal standing with men in terms of stipends and even pool money but they were not awarded similar sinecures. Women skiers' professionalism had increased gradually but was still behind men in terms of work arrangements.

In the early 1980s the financial support systems made practically all skiers who reached the status of Olympic trainees professional athletes in reality if

not in name. Most of them still had a sinecure or studied in the university but there were already some who did not. In terms of discourse, "professional skier" was still absent from the terminology used by the media. Instead, journalists referred to skiers who had clearly moved out of amateur boundaries, as full-time athletes, usually with quotation marks. One such example was Harri Kirvesniemi. In a news piece published in October 1981, Kirvesniemi, then 23, told that in the previous season he had tried to combine skiing to university studies but had found it to be impossible. In the season to come he would simply ski. The author, journalist Lena Salmi, frowns upon the skier's decision and comments that Kirvesniemi is now "just a skier, exactly of an age when one should be making life's big decisions, get a profession, for instance". For Salmi, skiing was not one, for Kirvesniemi, it seems to have been. In addition to skiing, job description also included a side job mentioned in the article – product development for a Finnish ski firm for the 1982 World Ski Championships in Holmenkollen.[31]

The slow end of amateurism

Amateur rules had been mitigated but in the early 1980s still affected skiing in many ways. Elite skiers were unable to capitalize fully on the opportunities that commercialization of sport had opened. Despite the IOC's change of course on amateurism in the congress of Baden-Baden in 1981, eligibility rules still contained many obstacles for sports related advertising and commercial deals. Any sponsor deals had to be negotiated strictly under Ski Association's guidance and skiers could advertise only the products of the firms that had made deals with the association. This meant that also their financial benefits went to the association and skiers only received daily allowances for their trouble when doing commercials. Juha Mieto's commercial potential was extremely high at the turn of the 1980s but he could not capitalize fully on it. Mieto had to decline from potentially very lucrative deals from firms such as Guinness because the association prohibited them.[32] It is likely that similar opportunities would have arisen also to other skiers.

Despite professional developments, skiing was far from being a legitimate profession in Finland in the 1980s. When a reader of *Suomen Urheilulehti* asked Juha Mieto what his profession was in 1983, his reply was telling:

"It is difficult to say. I am working in my municipality but I do not exactly have a title. I have small farm where I do some work as a hobby. I also have a stake in a sports store with three other guys."[33] In reality, Mieto had been a professional skier since 1970 but he could not say it in public.

Amateurism persisted both in media discourse and among sports leaders' ideology. This was reflected in an editorial of *Suomen Urheilulehti* published in 7 November 1985 during a period when commercialization and gradual professionalization of Olympic sports received constant coverage in the Finnish sports press. The editorial contained following sections:

"In discussions about developing sport in Finland a claim has once again surfaced that the prerequisite of success is exclusively full-time training, thus in a way, working without shifts. -- The ultimate rationale for sports activities organized by sports federations in Finland is, however, not to create 'sports robots' but to raise balanced citizens for the society. -- Total training requires 2 to 8 hours daily. If one sleeps for 10 hours, that time and the time devoted to training still leaves 6 to 12 hours spare time. To use that time [beneficially], is extremely important: if one only lies lazy, the 'mental backbone' will slacken-- The country of Finland's size and the [sports] system of Finland cannot sustain professional athletes. Instead, it is capable to support athletes who are willing to get a profession".[34]

The editorial reflects mentalities among Finnish sports authorities. The core tenets of Finnish amateurism had stayed fairly similar for decades; writings of a very similar mold had been regularly published in *Suomen Urheilulehti* since the 1920s. Professional sport was opposed for both financial and social reasons: country as small as Finland could not allegedly sustain a cadre of professional athletes and from a sports leader's perspective, it would be irresponsible to let country's youth pursue a career as uncertain and short as the one that professional athletes have. The idea was that to develop as a human being and not to end up as a 'sports robot', a proper athlete should also do something else than sport. Athletes could and should receive extensive financial support that would enable them to train without concerns but there should still be solid boundaries between elite amateur sports and professional sports. In this, Finnish sports leaders fought against the windmills.

Taxes, insurances and athletes' organizations

Finnish tax authorities started to took interest in athletes' earnings in the early 1970s. Tax officials had already in 1963 been given a general instruction that financial rewards and benefits given to athletes should be taxable if they had monetary value but it had largely gone unnoticed and was not enforced. Athletes should have, in principle, notified their rewards for taxation, but none did so. In the early 1970s tax authorities took a more active stance in enforcing the principle.[35] First sport that was investigated was ice hockey that had professionalized rapidly at the turn of the 1970s. Later also other sports were involved. In the initial phase, there was no centralized guidance or general principle by which taxation was enforced on athletes, sports clubs and federations. Investigations were conducted by provincial tax authorities and were by and large random and concentrated on ice hockey.

After heated public discussions about under-the-table money and steadily rising sanctioned training support, athletes' earnings were taken into account when the legislation concerning withholdings was updated in the late 1970s. Heralding the new era, sports clubs had in 1974 been obliged by law to keep records of their financial transactions. In 1977 it was decreed that a withholding tax was to be levied on all forms of financial earnings that amateur athletes received. Payments for social security and pension were not included in these taxes. The policy reinforced the line between elite amateur sport and openly professional sport in Finland. Only professional athletes and coaches were legally entitled to salaries that included social security and pensions payments; their contracts would have to resemble normal contracts of employments whereas the contracts of amateur athletes were not considered as such. As a result of the tax policy, elite athletes in skiing sport, for example, were redefined in the ranks of amateurs which kept their socioeconomic status vague and insurances insufficient.[36]

Enforcement of the legislation was strict. In the early 1980s, more than 200 Finnish sports clubs were investigated under suspicions of tenuous bookkeeping and unpaid taxes. Many of them were found guilty and had to pay significant reassessments.[37] Investigations were by and large not directed to athletes. Their threat was more palpable for the FOC and the Ski Association that no longer could rely on the tax-free

status of the various forms of financial support that were given to athletes. The development of taxation speeded up the end of the brown envelope era in Finland. It made it more difficult to organize sports competitions with hidden cash registers for under-the-table money.

The idea of a skiers' association surfaced first in the 1960s when elite Finnish skiers wanted to have more say in deciding which skiers would take part in different events at international competitions.[38] However, these ideas bore no fruit in the guise of a permanent, official organization nor was there a conscious attempt to create one for long-term. Skiers' organization remained unofficial throughout the 1970s and 1980s. Skiers discussed financial and sporting matters concerning them usually in unofficial gatherings in training camps. Skiers had a representative in the Ski Pool's board meetings but it is likely that he or she did not have much say in decision making. An official athletes' association like the Players' Association established in ice hockey in 1973 was still far in the future. Same applied also to other individual sports. *Suomen Yksilöurheilijat ry* – an association for promoting the interests of Finnish athletes in individual sports – was founded as late as 2005.

Conclusion

Professionalism in Finnish skiing progressed gradually during the 1970s and 1980s but had not reached its endpoint by the end of the research period. By looking at professionalization through the four aspects I suggested in the introduction – economical, temporal, psychological and judicial – one can find developments in especially the first three. Financial support systems that the FOC and the Ski Association developed in the early 1970s helped especially those athletes who had to take unpaid leaves of absence from their day jobs for training camps and competition trips. Especially the pool system proved to be important. It conveyed money from business companies in the private sector to the athletes; as a result, athletes received obligations such as PR work and product development but could more easily concentrate on skiing. After the turn of the 1980s skiers started to receive also taxable earnings from these types of work which provided additional sources of income. Later in the 1980s the Ski World Cup with sanctioned prize money provided increased earnings for the very best.

The FOC's stipends were also significant. If the pool system generated money from the private sector to athletes, the stipend system conveyed public funds from the lottery funds to them. By awarding athletes yearly amounts of money in a premeditated fashion, the FOC enabled athletes and their personal coaches to plan their training program in advance. Planning was facilitated even further when the grounds by which athletes were included into different stipend groups were defined. In terms of income, the significance of a day job outside skiing became steadily smaller. This applied to both male and female skiers. The stipend system of the 1970s was the basis from which the current model of public support for Finnish athletes, Ministry of Education and Culture's grants for athletes, was developed.

Also the time devoted to skiing increased. In the 1980s a "full-time skier" was not such an oddity as it would have been in the 1960s; in fact, among elite skiers it had become a norm. In addition to training and competitions, also activities like advertisements and PR were steadily becoming part of the job. Furthermore, from the mid-1970s also young, aspiring skiers could reserve more of their time for skiing due to training camps that were organized with the pool money.

More time and money meant a more demanding work environment. Training became more scientific, or "programmed" as the contemporary expression went. Whereas in the 1960s it was still customary for elite skiers to improve their physical condition on their own, as a side product of their job, often in lumber industry, during the 1970s methods to increase strength and endurance became more sophisticated and measuring and analyzing them more accurate. Professional mentality was required to cope with these changes. Athletes seemed to have digested this before sports leaders. Most of the sports leaders felt even in the 1980s that elite athletes should have a 'proper' job outside sport during their career as an athlete, or at least a place to study. There were even some who held on to the outdated notions that an athlete should educate his or herself with something more cultured than simply physical training.

The judicial aspect of professionalism progressed slowest of the four. Under-the-table money was still widely in circulation at the end of the 1970s. The Ski Pool had not rooted it out; in fact, there is evidence that it initially worked to the contrary by increasing it in the form of sponsor money that was paid to the best athletes off the record in the cover of

official contract negotiations. Ski Association took stricter control of money at the turn of the 1980s during which time also withholding taxes from different types of earnings became more common. Even still, athletes' judicial status remained ambiguous and attempts to create an athletes' organization were not successful.

Amateurism disappeared from elite skiing sport only in the 1990s when amateur or eligibility rules no longer prevented skiers from taking prize money or making sponsorship deals with business firms. This did not prevent contractual disputes between skiers and the Ski Association regarding sponsorships; issues related to them have materialized regularly in skiing world in the 2010s. To conclude, it is evident that fully professional Finnish skiers, ski jumpers and Nordic combined skiers appeared in Finnish sport only after the turn of the 1990s. Their socioeconomic status was no longer tied to a sinecure or a genuine job outside skiing. In 2014, taxable income rates of elite Finnish cross-country skiers spanned a gap between 30 000 euros and 155 000 euros – all directly from skiing, not including earnings deposited at funds.[39]

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