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The Finnish Understanding of Special Education and Inclusion: Treating all Students as 'Special'

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Abstract

This study describes the Finnish understanding of special education in relation to the understanding expressed in Türkiye's official documents and evaluates it through the concept of inclusion. The data of this basic interpretive qualitative study consist of three official documents from each country, at the level of a law, an implementing regulation and a teacher qualification document, and semi-structured interviews with three special education teachers, a school assistant, a principal and a school psychologist in Finland, coded on five criteria: who needs special education, who decides, where it is provided, who provides it and how that person is trained, and how it relates to mainstream education. The Finnish documents and interviews show that in the Finnish understanding the pupil who needs special education is any pupil who struggles at any moment, that the special education teacher employed in Finnish schools works as the teacher of every struggling pupil, and that support is provided within ordinary teaching in ways that avoid stigma, with decisions at the general support tier made collaboratively. The Turkish documents, the only Turkish data, tie special education to the individual diagnosed by an assessment board, to a teacher trained in a separate undergraduate programme and to regulated settings. The two understandings differ not in their commitment to inclusion but in whether special education begins before or after diagnosis; Finland pursues inclusion not by abolishing special education but by opening it to all students.

Keywords: I*nclusive education, special education, special education teacher, Finland, comparative education.*

Finlandiya'nın Özel Eğitim ve Kapsayıcılık Anlayışı: Tüm Öğrencilere 'Özel' Olarak Yaklaşmak

Öz

Bu çalışma, Fin eğitim sisteminin özel eğitim anlayışını Türkiye'nin resmî belgelerinde ifade edilen anlayışla ilişkisi içinde betimlemeyi ve kapsayıcılık kavramı üzerinden değerlendirmeyi amaçlamaktadır. Temel yorumlayıcı desende kurgulanan nitel araştırmanın verileri, her iki ülkeden üçer resmî belge ile Finlandiya'da üç özel eğitim öğretmeni, bir okul asistanı, bir okul müdürü ve bir okul psikoloğuyla yapılan yarı yapılandırılmış görüşmelerden oluşmakta; veriler, özel eğitime kimin ihtiyaç duyduğu, buna kimin karar verdiği, özel eğitimin nerede ve kim tarafından verildiği, bu kişinin nasıl yetiştiği ve ana akım eğitimle ilişkisi şeklindeki beş ölçüt üzerinden kodlanmıştır. Bulgular, Fin anlayışında özel eğitime ihtiyaç duyan öğrencinin herhangi bir anda zorlanan öğrenci olduğunu, Fin okullarında istihdam edilen özel eğitim öğretmeninin zorlanan her öğrencinin öğretmeni olarak görev yaptığını ve desteğin olağan öğretimin içinde, yaftalamadan kaçınılarak ve genel destek aşamasındaki kararlar iş birliğiyle alınarak sunulduğunu göstermektedir. Türkiye tarafındaki tek veri olan Türk belgeleri ise özel eğitimi kurul kararıyla tanılanan bireye, ayrı bir lisans programında yetişen öğretmene ve düzenlenmiş ortamlara bağlamaktadır. Çalışma, iki anlayış arasındaki farkın kapsayıcılığa bağlılıkta değil özel eğitimin tanıdan önce mi sonra mı başladığında olduğunu ve Fin sisteminin kapsayıcılığı özel eğitimi kaldırarak değil tüm öğrencilere açarak izlediğini savunmaktadır.

Anahtar Kelimeler: K*apsayıcı eğitim, özel eğitim, özel eğitim öğretmeni, Finlandiya, karşılaştırmalı eğitim.*

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INTRODUCTION

The understanding of special education has developed from isolation towards integration, advanced by the Warnock Report of 1978, and towards inclusion, advanced by the Salamanca Statement of 1994, on the view that special education should as far as possible be carried out together with mainstream education (Egelund & Dyssegaard, 2019; Lindsay et al., 2020). It is now accepted, as the Salamanca Statement envisaged, that schools should accommodate "all children regardless of their physical, intellectual, social, emotional, linguistic or other conditions" (UNESCO, 1994, para. 3), an understanding that goes beyond traditional special education.

How inclusion is put into practice, however, varies from one national education system to another (Powell, 2011; Vislie, 2003). According to the European Association of Service Providers for Persons with Disabilities (EASPD, 2020), the share of pupils with an official decision on special educational needs is 4.75% on average across Europe, 1.02% in Sweden, 7.45% in Finland and 25.12% in Scotland. This variation reflects not differences in the prevalence of special educational needs but differences in which circumstances and needs each system defines as special education. The share of these pupils educated in mainstream classes for at least 80% of their time also varies: 11.21% in Sweden, 38.98% in Finland and 94.50% in Scotland, while in Italy nearly all (99.12%) of the pupils with a decision (3.55%) are educated within mainstream education (EASPD, 2020). In Türkiye, where every pupil in special education holds the report of an assessment board (MEB, 2018, Articles 7 and 22), the corresponding decision-based share was about 3.4% of all pupils in formal education in the 2024-25 school year, and about 4.3% of pupils in primary and lower secondary schools (MEB, 2025).

Pupils placed in special education by a formal decision constitute only one aspect of special education and therefore of inclusion. Pupils who need special education include all exceptional learners, from disability to giftedness, who "differ markedly from most students"

(Hallahan et al., 2014, p. 19), and the OECD defines special education through any educational need that requires additional resources rather than through categories of disability (OECD, 2000, p. 8). Some categorisation is needed for services to be provided, since we cannot accept or accommodate differences that we do not see and label (Hallahan et al., 2014, p. 75); yet "the persistence of the categorisation of large numbers of students as 'having special educational needs', and the ideas of special education to which it is connected, also continue to exert considerable barriers to inclusion" (Ainscow et al., 2006, p. 87).

The Finnish education system, known worldwide for its PISA results as much as for values such as equity and inclusion (Sahlberg, 2021; Seitzer, 2022; Üstün & Eryılmaz, 2018), is featured in the OECD's report on equity and inclusion (OECD, 2023). At the centre of this inclusiveness are special education practices that are not sharply separated from mainstream education (Chong, 2018). By one estimate, the share of pupils who benefit from these practices at any given moment reaches 30% (Jahnukainen et al., 2023, p. 405), and almost half of Finnish 16-year-olds have had some form of special education, personalised help or individual guidance (Sahlberg, 2021, p. 16). Many pupils therefore receive some kind of special education beyond the 7.45% reported by EASPD. National statistics record part of this support: in the 2017-2018 school year, 22% of comprehensive school pupils received part-time special education and at least 29% received some form of support, although other forms of general support are not counted (Statistics Finland, 2019, p. 3). From 2011 onwards Finland applied a three-tiered support system of general, intensified and special support (yleinen, tehostettu ja erityinen tuki), set out in the national core curriculum of the Finnish National Board for Education (EDUFI, 2016; Jahnukainen et al., 2023); at the general support tier, which covers all pupils, schools could offer remedial teaching (tukiopetus) and short-term or part-time special needs education (osa-aikainen erityisopetus) as needs arose. Because such practices do not always rest on a formal decision, they are not reflected in international comparisons based on formal decisions.

The practices examined in this study belong to the period of the three-tiered support system, which remained in force from 2011 until 1 August 2025. Accordingly, the study aims to describe the Finnish understanding of special education in relation to other understandings, in particular that expressed in Türkiye's official documents, and to evaluate it through the concept of inclusion. Three questions guide the study:

1. What principles and practices shape the Finnish understanding of special education?
2. In which respects does the Finnish understanding of special education differ from the understanding expressed in Türkiye's official documents?
3. How can Finnish special education practices be evaluated through the concept of inclusion?

LITERATURE REVIEW

Special Education between Integration and Inclusion

Integration essentially refers to protecting the educational rights of pupils with special educational needs, particularly pupils with disabilities, and their right to be educated in the schools of their own neighbourhood, and therefore to reorganising mainstream education so that it takes special educational needs into account (Vislie, 2003). The Warnock Report classifies integration as locational, social and functional, and presents functional integration, in which pupils with disabilities participate fully only when they are educated in the ordinary classes of the school, as "the third and fullest form" of integration (Department of Education

and Science, 1978, pp. 100-101). In this respect functional integration appears to be a forerunner of the concept of inclusion.

The Salamanca Statement expresses this participation as inclusion, accepting that "all children should learn together, wherever possible, regardless of any difficulties or differences they may have" (UNESCO, 1994, para. 7). Inclusion therefore involves supporting learning and participation processes alongside structural arrangements (Takala et al., 2020). In Warnock's (2010, p. 32) words, "inclusion should mean being involved in a common enterprise of learning, rather than being necessarily under the same roof." Full inclusion approaches go further and reject any separate special education practice (Jahnukainen, 2015; Tiernan, 2022).

The present study therefore treats special education as the ground on which the principles of inclusion are put into practice and regards every pupil need that differs from the ordinary as a special educational need. It takes inclusion rather than special education as its frame, because special education is an established concept whose settled meaning would narrow the analysis, and it adopts a fully inclusive ideal while acknowledging, as the persisting binary of special and mainstream education shows, the difficulty of realising it.

The Finnish Special Education System and Inclusion

Special education is presented as one of the strongest aspects of the Finnish education system (Chong, 2018; Sahlberg, 2021), and Hausstätter and Takala (2011, p. 279) question whether its structure could be implemented on a large scale even in Norway. Sundqvist and Hannås (2021, p. 694) report that the share of pupils receiving special support who attended a special school or special class full time was 8% in Norway and 35.6% in Finland. This difference, which at first sight favours Norway, cannot be interpreted without considering how such education is decided and provided; the form of special education, the qualifications of its teachers (Sundqvist & Hannås, 2021) and whether supported pupils meet a stigmatising attitude (Niemi & Mietola, 2023; Takala & Kokko, 2024) may matter more for inclusion than the number of pupils. Jahnukainen et al. (2023, pp. 403-405) call the belief that Finland leads the world in the number of special education pupils a myth arising from the tiered structure and argue that only the special support tier (8.1% of pupils) should be used in international comparisons.

The Turkish Special Education System

Special education in Türkiye is regulated by legislation separate from general basic education legislation: Decree Law No. 573 of 1997 sets out its principles and the Special Education Services Regulation of 2018 its organisation (Özel Eğitim Hakkında Kanun Hükmünde Kararname, 1997; MEB, 2018). Under these texts a pupil enters special education after educational assessment and diagnosis by the special education assessment board of a guidance and research centre (RAM), and a decision is taken at each stage of diagnosis on placement in the most appropriate educational setting (MEB, 2018, Article 7; Özel Eğitim Hakkında Kanun Hükmünde Kararname, 1997, Article 5). Education together with other individuals is the stated priority, and mainstreaming (kaynaştırma) in the mainstream class is accordingly the first setting; the resource room, the special education class and the special education school are retained for pupils who are judged to need them (MEB, 2018, Articles 22, 23, 25, 26 and 27; Özel Eğitim Hakkında Kanun Hükmünde Kararname, 1997, Articles 4, 12 and 13).

The population so defined is sizeable but, as a decision-based figure, smaller than its Finnish counterpart. In the 2024-25 school year, 602,729 pupils in formal education received special education services, about 3.4% of the 17,956,523 pupils enrolled and about 4.3% of the pupils in primary and lower secondary schools (MEB, 2025, Tables 1.1.a and 1.15). At primary level 76.3% of these pupils were educated through mainstreaming, 16.9% in special education classes and the remainder in special education schools; at lower secondary level the shares were 80.0% and 13.6%, and at upper secondary level 77.3% were in mainstreaming (MEB, 2025, Table 1.15). Special education teachers are trained in a separate four-year undergraduate programme, created in 2016 by merging the programmes for teachers of pupils with intellectual, hearing and visual impairments and of gifted pupils (Büyükalan Filiz et al., 2018; YÖK, 2018), and since 2020 the updating of teacher education programmes has been left to the higher education institutions (Eurydice, 2025). How these provisions work in Turkish schools is not examined here: the Findings read the documents themselves, and the figures above serve to show the size and placement of the population the documents define.

Understandings of Special Education: A Comparative View

Although the ideal of inclusion is widely shared, national systems make sense of special education differently because they answer two basic questions differently: Who needs special education, and who provides it? The first question defines the scope of special education and leads to the criterion of who decides on it, a criterion that also bears on the form of provision; the second defines the position of the special education teacher and leads to the criteria of where special education is provided and how it relates to mainstream education. This study uses these five criteria (who needs special education, who decides, where it is provided, who provides it and how that person is trained, and how it relates to mainstream education) and, on the basis of the literature, distinguishes three understandings of special education.

The first is the categorical understanding. In this understanding, special education is a service provided, by teachers trained according to a category, to pupils who fall into a category of disability or impairment identified by expert diagnosis. The system in force in England before the Warnock Report, which divided children into eleven categories of handicap, is a typical example; the Report proposed the concept of special educational needs instead, on the grounds that "categorisation perpetuates the sharp distinction between two groups of children: the handicapped and the non-handicapped" and focuses attention on a small group (Lindsay et al., 2020, pp. 2-3). Even where inclusion is adopted, special education here is a separate field that begins with diagnosis and remains confined to the diagnosed pupil, which can keep inclusion at the level of locational integration. Whether and how Türkiye's documents express this understanding is a question for the analysis and is addressed in the Findings.

The second is the non-categorical or adaptive understanding, drawn here from the literature on Norway. It is included because the Finnish understanding cannot be seen as a choice if it is set only against the categorical understanding, since every system that abandons categories would then look alike; Norway, the closest system to Finland in geography and in inclusive ideals, also abandons categories but keeps special education an exceptional right, and this contrast is what shows that Finland's choice is to open special education to every pupil rather than to restrict it. Under the Education Act described by Sundqvist and Hannås (2021, p. 690), all teaching in compulsory education must be adapted to pupils' abilities and aptitudes, and special education is granted only to pupils who do not benefit sufficiently from this adapted teaching, following an assessment by an independent expert body outside the school (pedagogisk-psykologisk tjeneste; Educational and Psychological Counselling Service)

(Sundqvist & Hannås, 2021, p. 690). Because of its exclusionary effects, replacing special education with a greater emphasis on individual education has been proposed in Norway (Hausstätter & Takala, 2011, p. 278); special education appears here, in Hausstätter and Takala's (2011, p. 278) words, as "a kind of first aid to normal education", and assistants without teacher qualifications carry considerable responsibility in providing it (Sundqvist & Hannås, 2021).

The third may be called the preventive understanding, of which Finland is the example examined here. In this understanding, the pupil who needs special education is not a pupil who falls into a category but any pupil who struggles at any moment with their lessons or with attending school, and the special education teacher is the teacher not of diagnosed pupils but of every struggling pupil. The three-tiered support system applied in Finnish schools between 2011 and 2025 is the institutional expression of this understanding: the general support tier was open to all pupils without any decision, while the intensified and special support tiers required a pedagogical assessment and a decision, so that eligibility was defined as a graded continuum rather than a binary distinction (EDUFI, 2016, Chapter 7). Multi-tiered frameworks such as Response to Intervention in the United States follow a similar graded logic, although the third tier in many US states includes no special education, whereas in Finland it is available at every tier (Björn et al., 2018, pp. 1, 2, 5).

METHODOLOGY

Research Design

This study is a basic interpretive qualitative inquiry that draws on data from the author's doctoral research, which examined student support in Finnish schools from the perspective of equity, understood here as the principle that pupils should be supported as soon as a need arises. The basic qualitative design provided the flexibility needed for the aims of the study (Liu, 2016, p. 129), and the study is interpretive because it rests on socially constructed interpretations rather than on a single observable reality (Merriam, 2009). The researcher is not a native member of the context studied; two years of postgraduate study in Finland, Finnish language courses and courses on Finnish education made the fieldwork possible and provided an analytical distance that made it easier to notice practices that shape how pupils' needs are met without being called special education in Finland.

Documents

Two sources of data were used. The first consists of official documents that regulate, in each country, for whom, by whose decision, where and by whom special education is provided (Table 1). On the Finnish side, the Basic Education Act (Basic Education Act, 1998) and the National Core Curriculum for Basic Education 2014 (EDUFI, 2016) were examined in their official English translations, and the Decree on the Qualifications of Teaching Staff (Asetus opetustoimen henkilöstön kelpoisuusvaatimuksista 986/1998) in its Finnish original as in force during the fieldwork. On the Turkish side, Decree Law No. 573 on Special Education (Özel Eğitim Hakkında Kanun Hükmünde Kararname, 1997), the Special Education Services Regulation of the Ministry of National Education (MEB, 2018) and the Special Education Teaching Undergraduate Programme of the Council of Higher Education (YÖK, 2018) were examined. Choosing a law, an implementing regulation and a teacher qualification document for each country made it possible to compare the five criteria through texts at the same level.

The comparison concerns what each system codifies under the name of special education: in Finland this is set out in general basic education legislation, whereas in Türkiye it is regulated by separate special education legislation, and provisions for pupils who temporarily fall behind lie outside it. The Turkish qualification document is the national undergraduate programme; since 2020, updating teacher education programmes has been left to higher education institutions (Eurydice, 2025), so the document is read not as the curriculum of every faculty but as the national text that defines what a special education teacher is trained to do.

Document analysis served both to triangulate (Bowen, 2009) the Finnish interview data and to capture the official expression of the understanding of special education; the documents were selected by the author according to whether they contain provisions that can answer the research questions, and since the researcher is the primary instrument of data collection in qualitative research (Merriam, 2009), the selection of documents is itself part of the analysis. How the Turkish documents are reflected in practice lies outside the scope of the study.

Table 1. *Documents examined*

Level	Finland	Türkiye
Law	Basic Education Act 628/1998 (Sections 16, 17 and 31)	Decree Law No. 573 on Special Education (Özel Eğitim Hakkında Kanun Hükmünde Kararname, 1997)
Implementing regulation	National Core Curriculum for Basic Education 2014 (Section 5.1 and Chapter 7)	Special Education Services Regulation, Özel Eğitim Hizmetleri Yönetmeliği (MEB, 2018)
Teacher qualification	Decree on the Qualifications of Teaching Staff 986/1998 (Sections 8 and 8 a, as amended by 865/2005)	Special Education Teaching Undergraduate Programme (YÖK, 2018)

Participants

The second source of data consists of interviews with support professionals in basic education and general upper secondary education in the Turku region of Finland. Since the aim was to describe an understanding, what mattered was whether the participants carried this understanding rather than how many there were; the participants of the doctoral research were selected as key informants (Patton, 2015). Interviews were first held with a principal and with the psychologist of the student welfare team; because these revealed the central place of special education teachers, three special education teachers and a school assistant were then included through snowball sampling. This article uses the interviews with the special education teachers, the school assistant, the principal and the psychologist (Table 2). Special Education Teacher_1's accounts of basic education draw on her earlier years in grades 7 to 9, and her upper secondary accounts only mark where that framework ends. All participants are women, with 2 to 18 years of professional experience, and they are referred to by codes indicating their professional roles.

Table 2. *Participants*

Participant	Finnish title	Gender	Professional experience (years)	School level
Special Education Teacher_1	erityisopettaja	Female	11	General upper secondary (previously grades 7 to 9)
Special Education Teacher_2	erityisopettaja	Female	2	Primary (grades 1 to 6)
Special Education Teacher_3	erityisopettaja	Female	18	Primary (grades 1 to 6)
School Assistant	koulunkäynnin ohjaaja	Female	8	Grades 1 to 9
Principal	rehtori	Female	14	Primary (grades 1 to 6)
Psychologist	psykologi	Female	10	Two primary schools and pre-primary

Data Collection

The interviews were held online between December 2023 and January 2024 using a semi-structured interview form. They lasted about 40 minutes and covered the participants' professional roles, their approaches to student support and the responses given to different student needs. Because the form addressed the support system as a whole, only the parts concerning special education were coded, and the interviews with the principal and the psychologist were used to check the special education teachers' accounts of school-level processes from the perspective of other professionals; classroom practice was not observed. The data were collected under the ethical approval of the doctoral research (see Declarations) and reused within the scope of the same consent; the informed consent form was sent to the participants by e-mail, and before each interview the ethical procedures were explained and oral consent was recorded.

Data Analysis

In the doctoral research the data were analysed inductively with reflexive thematic analysis (İnce, 2025). The present study used a different, deductive procedure, directed content analysis (Hsieh & Shannon, 2005), in which the five criteria derived from the literature served as predetermined categories. The Finnish data were collected as part of the author's doctoral project and were reanalysed for this study with the Turkish documents included: the six documents and the interview segments concerning special education were coded in MAXQDA with five codes corresponding to the five criteria. A segment was treated as concerning special education when it described how pupils' needs were identified and met, and how decisions about support were made by or together with a special education teacher, or how other staff related their work to theirs, whether or not the participant called it special education. The codes are presented under four headings: scope (who needs special education), position of the special education teacher (who provides it and how that person is trained), form of provision (where) and school culture (relation to mainstream education); who decides is treated under both scope and form of provision. The five criteria are compared

document to document for both countries; the interviews, which have no Turkish counterpart, show how the Finnish understanding works in practice, so statements about school practice and culture concern Finland only.

Trustworthiness

In terms of trustworthiness, for the Finnish data, coding the documents and the interviews on the same criteria provided data triangulation, and the coding records were kept in MAXQDA. Coding was carried out by the author alone, and intercoder reliability was not assessed; the doctoral research from which the data come took the same position, in keeping with the reflexive approach it adopted (İnce, 2025). In the present deductive procedure the room for divergent coding is limited by the design rather than by a second coder: the five categories were fixed before coding and each asks a factual question of the text (who needs special education, who decides, where it is provided, who provides it and how that person is trained, and how it relates to mainstream education), and the rule for treating an interview segment as concerning special education was set in advance (see Data Analysis). The documents are legal and curricular texts whose provisions were assigned to the categories by their content, and the interview segments were read against those provisions. Conducting the interviews in English, a second language for both sides, may have limited the richness of expression; in the doctoral research, the equivalents of some concepts carried over from Finnish into English were clarified through member checking after the interviews. Quotations from the interviews are given in the participants' own words, with repeated words removed; quotations from the Turkish documents are the author's translations.

FINDINGS

The four headings below answer the first research question by describing the Finnish understanding and the second by comparing it with the Turkish documents at the end of each heading; the evaluative third question is addressed in the Discussion. Quotations are given with codes indicating the participants' professional roles.

The Scope of Special Education

In the Finnish official documents, special education is tied not to a category of pupil but to a state of need. The Basic Education Act states that "a pupil who has temporarily fallen behind in studies or otherwise needs short-term support in learning shall be entitled to remedial teaching" and that "a pupil who has difficulties in learning or in schoolgoing shall be entitled to part-time special-needs education" (Basic Education Act, 1998, Section 16, as amended). These rights and the services defined in Section 31 appear in the Core Curriculum as support forms placed in the tiers of support (EDUFI, 2016, Chapter 7), and part-time special education is one of the support forms that can be provided even at the general support tier, where no assessment or decision is required: "General support is provided as soon as a need arises, and no specific evaluations or decisions are required" (EDUFI, 2016, Section 7.2). In the Finnish understanding, special education is therefore an ordinary teaching activity that can begin whenever a pupil struggles.

The special education teachers define this scope in the same way at school level. According to Special Education Teacher_1, such temporary support is "maybe one of the most important things why we have these special education teachers in the general school": "so that if a student suddenly is struggling with some other personal issues, and then it affects the

mathematics, then the special education teacher can take that person out of class and teach mathematics for a while. […] And then maybe next year, it's another pupil that's struggling. And then it switches." Special Education Teacher_2 likewise defined her responsibility not through particular pupils but through classes: "I deal with all of the students. For example, at the moment, under my responsibility are the grades 1, 2, 3 and 6." This may also prevent a permanent special education pupil status from arising.

The graded tiers serve to distinguish the intensity of need within this scope. In Special Education Teacher_1's words, "every pupil is within the first level", but by her own rough estimate a third of the pupils in Turku are "in the second or third level"; placement on a tier rests on "the cooperation among class teachers and special education teachers and also the psychologist or any kind of doctor that has given the diagnosis", and a pupil is not considered to need a higher tier "if the pupil can manage without any other support". At the general upper secondary level the tiers disappear, but the special education teacher continues to provide support.

A limit of this broad scope emerges in the interviews: support for gifted or high-achieving pupils is not defined as part of the special education system. Because the support rights in the Finnish documents are tied to the pupil who falls behind in studies or struggles with school attendance, the needs of the pupil who exceeds the objectives of the curriculum do not appear as the subject of these rights. Special Education Teacher_3, who had also worked abroad, explained that, apart from classes with a weighted curriculum (painotettu opetus), which she mentioned separately, supporting these pupils depends on the efforts of individual teachers and that the care shown to weak pupils has no systematic counterpart for high-achieving pupils:

> *"I've been working also abroad. And what I learned there that they also have kind of specific kind of methods or ideas at least for how to support those students who are high achievers or talented students. And I think that's something that we don't have. Of course, there are like teachers who are kind of differentiating the teaching and really pushing those high achievers to get their full potential. But it depends on the teacher. […] usually we have been taking good care of our weak students. And we have kind of not so bad students, everybody could be like average or something like that. But we don't have like high achievers so much either."* (Special Education Teacher_3)

In the Finnish understanding, "all students" means all pupils who struggle to reach the objectives of the curriculum. Considering Hallahan et al.'s (2014, p. 19) definition of exceptional learners, which ranges from disability to giftedness, the scope of Finnish special education is unusually broad in one respect and limited in another.

In the Turkish documents, the scope of special education is tied not to a state of need but to a definition of the individual. Decree Law No. 573 defines the individual requiring special education as an "individual who, for various reasons, differs significantly from the level expected of his or her peers in terms of individual characteristics and educational competences" (Özel Eğitim Hakkında Kanun Hükmünde Kararname, 1997, Article 3), and the Regulation, which uses the term individual with special educational needs, retains this definition (MEB, 2018, Article 4). The Regulation then defines the types of impairment one by one and, in the same article, the gifted individual, who "learns faster than his or her peers and is ahead in capacity for creativity, art and leadership" (MEB, 2018, Article 4). Two elements with no counterpart in the Finnish documents are decisive here: the threshold of significant difference, and the inclusion of giftedness, attached to a separate programme through science and art centres. The pupil who temporarily falls behind, on the other hand, is

not the subject of special education in the Turkish documents; provisions for this pupil, such as guidance services and the Ministry's Primary School Remedial Programme (İYEP), which targets primary pupils who do not need special education (MEB, 2026, p. 4), lie outside special education legislation, so the difference concerns which practices are gathered under the name of special education. While the Finnish understanding includes everyone who struggles and leaves out the high-achieving pupil, the Turkish documents remain limited to the pupil who differs significantly from peers and include the gifted pupil.

The Position of the Special Education Teacher

According to the participants, every school has at least one special education teacher (erityisopettaja, rendered "special needs teacher" by some participants), and their number, unlike that of psychologists and school social workers, is determined not by a ratio tied to the number of pupils but by the principal's, or the school board's, assessment of the needs of the school: "It's up to the principal to decide it. Or the school board to decide […] in one school 300 [students per special education teacher] could be okay. But in another school, maybe 150 would give the same amount of work as 300 just depending on what kind of difficulties or challenges the students have" (Special Education Teacher_1). Special Education Teacher_2 also said that "it's basically the principal who decides where their budget shall be directed at and how many teachers can be afforded". Special education teaching can be studied directly or added to a teaching qualification; two of the participants graduated in special education, while one completed special education studies after class teacher education:

> *"There are a few paths you can take in order to study to be a special needs teacher. Many of us are class teachers. First, like myself, I am a class teacher, then I studied for about one year extra to be a special needs teacher. Some special needs teachers are subject teachers, […] But nowadays, it's also possible that when you are young, and you're coming from upper High School, you can directly go to the university and start studying special education. And you can study directly to be special education teacher. But I think more common is to have some kind of teacher qualification first, and then you study to be a special needs teacher."* (Special Education Teacher_3)

Teachers who hold both class teacher and special education teacher qualifications can, with the title of special class teacher (erityisluokanopettaja), teach special classes (erityisluokka; special class), or, without classes of their own, take on the role of other special education teachers through small groups formed according to need and individual work. Those who come from a subject and complete supplementary special education studies, and direct graduates of special education, can work with pupils in all classes and levels; according to Special Education Teacher_3, subject teachers cannot work as special class teachers without further studies. Special Education Teacher_2 explained the difference between the two roles as follows:

> *"The special education class teachers […] have a small group that they stay with all the time and teach that everything to that their small group. And then special education teacher like me […] cooperate with the classroom teachers. I have many classes from different grades, and then I just teach together with the classroom teachers and we always negotiate where is the support needed the most."* (Special Education Teacher_2)

The Decree on the Qualifications of Teaching Staff in force during the fieldwork regulates the same routes: part-time special education can be provided by those who have completed at

least 60 credits of special education teacher studies (erityisopettajan opinnot) on top of a master's degree or a class teacher qualification, and by those with direct special education teacher education, while for special education given in a special class, class teacher qualification or multidisciplinary studies (monialaiset opinnot, studies in the subjects and cross-curricular themes taught in basic education) are added (Asetus opetustoimen henkilöstön kelpoisuusvaatimuksista, 2005, Sections 8 and 8 a). Because the qualification can be added through 60 credits of supplementary study, special education teaching is less a separate profession than expertise that a qualified teacher can add.

The scope of this expertise differs from that defined in the Turkish documents. In basic education, the special education teacher is expected to be able to provide support in every subject in which a pupil struggles: "So a special education teacher up to ninth grade is supposed to give support within any subject, if it's English, or chemistry or mathematics, mostly, it's mathematics, and your mother tongue language" (Special Education Teacher_1). Special Education Teacher_3 also defined her main role as "to support those students who have got some kind of challenges or difficulties in learning" and notes that "usually they are related to the Finnish language or mathematics". At the general upper secondary level, support concerns study strategies and assignments rather than subject content. Special Education Teacher_2 found it "challenging" that "we have to kind of be specialized in all of the different learning problems and behavioral issues". Teachers who move to groups of pupils with conditions such as intellectual disability are expected to train themselves; speaking of the small classes for pupils with Down syndrome, Special Education Teacher_3 said that the responsibility lies with the schools and the teachers themselves, "so that they are self studying and going for extra courses".

In the Turkish documents, the special education teacher is trained in a separate undergraduate programme, and the field of work is drawn by the settings in which diagnosed pupils are present. The Special Education Teaching Undergraduate Programme, created in 2016 by merging the programmes for teachers of pupils with intellectual, hearing and visual impairments and of gifted pupils (Büyükalan Filiz et al., 2018), is an independent four-year programme with elective course pools in six areas (intellectual disability, autism spectrum disorder, learning disability, giftedness, hearing impairment and visual impairment); the document contains no route to the qualification on top of another teaching qualification (YÖK, 2018). The Regulation defines the place of the special education teacher through special education classes and schools and the resource room: the special education teacher teaches special education classes and joins lessons taught by subject teachers "to support the teaching of the lesson" (MEB, 2018, Articles 27 and 28), while in the resource room other teachers may also be assigned (MEB, 2018, Article 25). The special education teacher is thus the teacher of the individual requiring special education in the Turkish documents and of every struggling pupil in the Finnish documents. The Finnish documents examined, by contrast, do not regulate the number of special education teachers, which according to the participants depends on the principal's assessment of the school.

The Form of Provision

In the interviews, special education teachers described three forms of work: co-teaching in class, small groups taken temporarily out of class, and one-to-one help with assignments and exam preparation, chosen in negotiation with class teachers about where support is most needed. Special Education Teacher_2 and Special Education Teacher_3 described this work inside and outside the classroom as follows:

> *"Quite often what we do is; I take a small group with me, so those who need the most support, I take a small group with me and then I can use differentiated materials. […] And sometimes I even do one on one teaching if it's needed."* (Special Education Teacher_2)

> *"Sometimes we coteach with the teacher in the classroom. And we are just like going around and helping many students to do whatever they are doing in the classroom. […] But sometimes we have our own group of students that we take away from the classroom and then we can concentrate maybe some basic issues."* (Special Education Teacher_3)

Taking pupils out of class carries the risk of a stigmatising effect, since it can be noticed by their peers. For this reason, how this risk is managed was also explored during the interviews. Special Education Teacher_3 stated that support inside and outside the classroom is used together, that the pupils taken out of class are varied and that care is taken for receiving support to be seen as normal in the school culture:

> *"But I think that nowadays, our work methods are better because at least some of the time we are in the classroom, like co teaching with the class or subject teachers. […] So it's not so obvious that I'm only helping these students. And for example, when I'm taking students to my own room away from their own class, I try to vary it as well. So I don't always take the same four persons, for example. Sometimes I might take even the kind of middle students, and sometimes not very often, but sometimes we do so that we divide like, the class, half and half […] And also, what we try to tell to the class teachers and what we try to do that, right from the beginning, when the school year starts, and when they are small, they make it obvious that sometimes somebody is doing this kind of work, and the other is doing with the computer or sometimes, so that it's kind of normal thing, that some of the students are doing different stuff than the others. So that also makes it kind of easier for everybody to get to be able to receive help. […] So if they are not willing to come with you, then that's fine. Then we try to find another way to help them."* (Special Education Teacher_3)

This account suggests that receiving support is presented as ordinary from the first school years and that stigma is avoided by varying the pupils taken out of class and the methods used, and that support depends on the pupil's willingness to come. Separate provision has nevertheless not disappeared. Pupils at the special support tier are educated either in their own classes or in small special classes: "And we have special education classes, but not the [special education] schools in Turku. So the pupils, they are now integrated in regular classes or in special class. And then we just add the amount of special education teachers that is needed" (Special Education Teacher_1). The special class is, in the Finnish understanding, an exception, but a limit that persists.

Pupils whose needs exceed what general and intensified support can meet are served at the special support tier, and it is here that the specialised forms of support are organised. A decision on special support is normally taken after intensified support has proved insufficient, unless a psychological or medical evaluation shows otherwise; it rests on a pedagogical statement prepared in multi-professional cooperation with the pupil welfare professionals and is followed by an individual education plan, and under special support the syllabus of one or more subjects may be individualised (EDUFI, 2016, Chapters 7.4.1 to 7.4.4). The pupil is then taught in conjunction with other instruction or partly or wholly in a special class (Basic Education Act, 1998, Section 17), by special education teachers who, as Special Education Teacher_3's account of the classes for pupils with Down syndrome shows, are expected to

develop the expertise a particular group requires themselves; special schools, absent in Turku, remain elsewhere in the country, and in 2018, 35.6% of the pupils receiving special support attended a special school or a special class full time (Sundqvist & Hannås, 2021, p. 694). Specialised support therefore exists within the same continuum as the support given to every pupil: it is entered through a pedagogical assessment and an administrative decision, with a medical or psychological evaluation as one possible ground, and it keeps the same special education teachers at its centre.

In the Turkish documents, the form of provision is determined by who decides before it is determined by who provides it. The Decree Law requires a decision at each stage of diagnosis on the individual's "placement in the most appropriate educational setting" (Özel Eğitim Hakkında Kanun Hükmünde Kararname, 1997, Article 5), and the Regulation assigns assessment and diagnosis to the special education assessment board of the guidance and research centres (RAM) (MEB, 2018, Article 7); special education begins after the board's report. The Decree Law requires special education services to be planned "without separating [them] from their social and physical environments as far as possible" and gives priority to education "together with other individuals", but retains special schools for pupils who "need to be educated in a separate school or institution together with peers who have similar impairments" (Özel Eğitim Hakkında Kanun Hükmünde Kararname, 1997, Articles 4, 12 and 13). In the Regulation these settings take three forms: full-time mainstreaming (kaynaştırma) with no more than two such pupils in a class, the resource room for at most 40% of weekly lesson hours, and the special education class of at most ten pupils (four for pupils with autism) with the same type of impairment (MEB, 2018, Articles 23, 25, 26 and 27).

The Finnish documents leave to the school who is taken out of class and when, and the interviews show teachers using this room to vary groups and avoid stigma; the Turkish documents regulate the same matter through the board's decision, the number of pupils per class and the proportion of lesson hours, which appears to give priority to securing the right of the diagnosed pupil.

Special Education in School Culture

In the participants' accounts, decisions on for whom, by whom and how special education is provided are made through collaboration, without formal procedure, at the general support tier. The Core Curriculum defines supporting pupils' well-being as "part of the duties of every adult in the school, regardless of their roles" (EDUFI, 2016, Section 5.1). In the interviews, special education teachers appear at the centre of the school's communication network, in constant contact with subject teachers and with student welfare professionals: "And usually, we [special education teachers and I] have the same interests and same clients. […] at first a special education teacher contacts me because they already know the child" (Psychologist). Transitions between tiers are carried out through pedagogical documents and multi-professional meetings, but in the participants' accounts these procedures also appear to dissolve into collaboration; in the Principal's words, teachers know their pupils so well that "we just know" who needs support.

The school assistant (koulunkäynnin ohjaaja) works within this collaboration under the special education teacher. The number of school assistants varies from school to school, they are always present in special classes, and their tasks are assigned by the special education teachers: "At the beginning of the year, a special education teacher is making our schedule. So special education teacher is the one who is first communicating with us […] because she's putting us in the different rooms or classrooms about what needs help" (School Assistant).

The assistant's support ranges from taking aside children for whom Finnish is a second language and explaining in simplified Finnish to teaching shoelace tying and monitoring pupils with diabetes. That assistants, who carry out a considerable part of special education in Norway (Sundqvist & Hannås, 2021), work, in the School Assistant's account, under the planning of the special education teacher makes the difference between the two understandings concrete.

This collaboration, however, does not appear to proceed without tension. The Psychologist described the teacher as "the main character for the child" and suggests reducing class sizes so that teachers have time to know every child. Special education teachers in effect reduce class size, but Special Education Teacher_3 thought that many subject teachers, however strong academically, see the special education teacher as a means of maintaining discipline by removing "bad behaving" pupils from the class: "They might be well in academics but they would like you to be a kind of police in the classroom or take the bad guys so that they would have a good discipline in the classroom when all of the bad behaving students would be with the special needs teachers." Special Education Teacher_1's questions, "what is my work? And what is the subject teachers' responsibility? Where is the line there?", point to the same tension. Special education being part of ordinary teaching also means that its boundaries are constantly negotiated.

In the Turkish documents, the relationship between special and mainstream education is regulated through boards and plans. The Decree Law defines special education as "education carried out by specially trained personnel, with developed educational programmes and methods, in settings suited to their disability and characteristics" (Özel Eğitim Hakkında Kanun Hükmünde Kararname, 1997, Article 3), every element of which points to personnel, a programme and a setting separate from ordinary teaching. Mainstreaming (kaynaştırma) is defined as "educational settings developed" to ensure that individuals requiring special education interact with other individuals and achieve educational goals to the highest degree (Özel Eğitim Hakkında Kanun Hükmünde Kararname, 1997, Article 3); the link is thus established by carrying a separate field into the mainstream setting. At school level, the unit for developing the individualised education programme (BEP) decides who receives how many hours of education in which subject in the resource room (MEB, 2018, Article 25). While in the Finnish documents promoting pupils' well-being is "part of the duties of every adult in the school", in the Turkish documents special education is a service with defined personnel and a defined decision-making body. Documents cannot show whether a collaborative culture or boundary negotiation like that reported by the Finnish participants also exists in Turkish schools; the documentary difference is that the Finnish documents leave this boundary to the school, whereas the Turkish documents draw it themselves.

DISCUSSION

Table 3 brings together the positions reached in the analysis on the five criteria; the Norway column is drawn from the literature. On the first research question, the Finnish understanding treats every pupil as a potential special education pupil: teachers decide, special education is part of ordinary teaching, and pedagogical assessment and decisions enter only at higher tiers. This points to a preventive approach consistent with equity, understood as supporting pupils as soon as a need arises.

Table 3. *Three understandings of special education*

Criterion	Categorical understanding (Türkiye, documents)	Adaptive understanding (Norway, literature)	Preventive understanding (Finland, documents and interviews)
Who needs special education?	Diagnosed pupils who differ significantly from their peers (disability categories and giftedness)	Pupils who do not benefit sufficiently from adapted teaching	Any pupil who struggles at any moment
Who decides?	Special education assessment board of the guidance and research centre (RAM)	Independent expert body outside the school	Teachers; at higher tiers, pedagogical assessment and a written decision of the education provider
Where is special education provided?	In the mainstream class (kaynaştırma) and the resource room, in a special education class or in a special education school	Mostly in the pupil's own class	In the pupil's own class, in temporary small groups or in a special class
Who provides it, and how is that person trained?	Special education teacher from a separate four-year undergraduate programme, working in special education classes, schools and resource rooms and joining subject teachers' lessons	Class teacher and assistants; special education is exceptional	Special education teacher in every school (participants' account), who graduates in special education or adds 60 credits of special education studies to a teaching qualification; special class teachers also need class teacher qualification or multidisciplinary studies
Relation of special education to mainstream education	A separate field linked through the principle of inclusion	Last resort	Part of ordinary teaching

On the second research question, the Turkish documents give a different answer from the Finnish documents on every criterion, but the differences converge on a single axis: the difference lies not in commitment to inclusion but in where special education begins. The Turkish documents give priority to educating the individual requiring special education "together with other individuals" and provide detailed safeguards for this, but these provisions all begin with diagnosis and remain limited to the diagnosed pupil; in the Finnish understanding, special education begins before diagnosis, which comes into question only when this support proves insufficient. The special education teacher is therefore the teacher of the diagnosed pupil in the Turkish documents and of the struggling pupil in the Finnish understanding. The 2016 merger of undergraduate programmes broadened the Turkish qualification (Büyükalan Filiz et al., 2018), but special education teaching remains a separate four-year programme within the limits of the categorical understanding. On the other hand, the inclusion of the gifted pupil in Turkish legislation points to the most marked gap in the Finnish understanding identified in this study.

The third research question concerns how this understanding can be evaluated through inclusion. The EASPD (2020) data reported in the Introduction show that only 38.98% of

Finnish pupils with a special education decision are educated in mainstream classes for at least 80% of their time, which at first sight leaves Finland behind Scotland or Italy. This figure describes only pupils with a special support decision; the large volume of special education provided without a decision, partly recorded in national statistics (Statistics Finland, 2019, p. 3), is invisible in such comparisons, although support under the tiers reaches about 30% of pupils (Jahnukainen et al., 2023, p. 405). Jahnukainen et al. (2023) conclude that only the special support tier should be compared internationally; the present study draws a different conclusion: such figures should not be compared without considering how each system makes sense of special education. Inclusion is understood in the categorical understanding as placing diagnosed pupils in mainstream classes, in the adaptive understanding as reducing special education as far as possible, and in the preventive understanding as opening special education to everyone. Norway's keeping special education as an exceptional right dependent on an independent assessment (Sundqvist & Hannås, 2021) and Finland's preserving this category while making it ordinary can be read as two routes to the same ideal of inclusion.

The findings also show the limits of this ideal in practice. Finnish principals have been found to use an integration-oriented discourse despite inclusive policy texts (Jahnukainen, 2015), and in this study, too, the existence of special classes and the expression that pupils are "integrated in regular classes or in special class" suggest that the Warnock Report's distinction between locational and functional integration still holds. Special class pupils' accounts of loneliness and of being labelled as different (Takala & Kokko, 2024) and the criticism that the Finnish system contains a hidden dual structure (Niemi & Mietola, 2023) explain why the teachers' efforts to avoid stigma are necessary. The absence of a systematic approach for gifted pupils is a further limit with respect to inclusion as covering "all children" (UNESCO, 1994): the Finnish understanding appears strong in bringing pupils to a common floor but weak in supporting those who rise above it.

It has been argued that the Finnish understanding of special education contributes to Finland's PISA results by reducing inequalities (Chong, 2018; Hausstätter & Takala, 2011), a view consistent with the negative relationship between inequality and PISA performance across education systems (Parker et al., 2018). The main contribution of this study, however, is to suggest that the Finnish understanding of special education is shaped within a dynamic school culture rather than as a stand-alone support mechanism. Special education teachers seek to avoid stigma by teaching together with other teachers, vary their methods and agree on their work through collaboration rather than formal procedure, so that Finnish special education appears as a body of shared actions with special education teachers at its centre. This reflects the "common values and actions" and "shared vision" with which Prosser (1999, p. 8) characterises generic school culture, and it can also be read as a sign that solidarity, understood as being "tied together by bonds of mutual assistance, common goals" (Prainsack & Buyx, 2012, p. 344), is embedded in school culture. What makes inclusion possible in Finnish schools may therefore be not only special education practices but the school culture that embraces them as a shared vision. This culture is not free of tension: special education teachers being seen as a tool of classroom management, the constant negotiation of responsibilities and collaboration with lower secondary subject teachers that is mostly limited to exchanging information (Kotilainen et al., 2025) are known costs of this understanding.

Limitations

The study has limitations. The participants work in a single region, class and subject teachers were not interviewed, and classroom practices were not observed. All six participants are women; since the study describes an understanding rather than its distribution across the profession, whether male colleagues would describe the role differently cannot be said from these data. The interviews were conducted in English, a second language for both sides, which may have limited the richness of expression and the range of professionals willing to take part. The Turkish side is represented only by documents, so the comparison concerns documented design in Türkiye and both design and practice in Finland; Turkish support outside special education legislation, such as İYEP, was not analysed. The data were collected in the 2023-2024 school year, the penultimate year of the three-tiered support system, which on 1 August 2025 gave way to a two-form arrangement of group-level and pupil-specific support (Laki perusopetuslain muuttamisesta, 2024). The new arrangement preserves the broad role of the special education teacher and support without a decision for all pupils, so the understanding described here remains relevant to the reformed system. What has changed is that regular, individually targeted special education teaching now requires an administrative decision, which may make more of Finnish special education visible in decision-based statistics, although group-level teaching by a special education teacher continues without a decision.

CONCLUSIONS

Finland pursues inclusion not by abolishing special education but by opening it to all students: special education begins before diagnosis, is provided by a special education teacher present in every school and is embedded in ordinary teaching and a collaborative school culture, while the persistence of special classes and the lack of systematic support for gifted pupils mark the limits of this ideal. The comparison with Türkiye's official documents shows that two systems that both declare a commitment to inclusion can still differ fundamentally in where special education begins. Set beside Norway, which pursues the same ideal by keeping special education an exceptional right granted after an independent assessment, the Finnish route appears as one of two ways of being inclusive without categories, and it is the one examined here.

The Finnish case shows that inclusion can advance not only by placing diagnosed pupils in mainstream classes but also by making special education expertise an ordinary school service available to every pupil. For Türkiye, three steps could be considered: a supplementary route into special education teaching for qualified teachers, bearing in mind that the Finnish 60 credits build on a master's degree or a class teacher qualification (Asetus opetustoimen henkilöstön kelpoisuusvaatimuksista, 2005), whereas initial teacher education in Türkiye is a four-year bachelor's programme (Eurydice, 2025; YÖK, 2018); bringing special education teachers and their expertise into the support given before diagnosis, such as İYEP, rather than reserving them for diagnosed pupils; and considering an assessment of the school as a whole in allocating special education teacher posts. Each of these is as much a matter of school culture and of the initiative of school leaders as of teacher education. The role of the special education teacher under the new Finnish arrangement and practice in Turkish schools await examination with interview data that also include class and subject teachers.

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