

List of Codes for Certificates of Pay and Tax Deducted
13th edition (online version)
valid from the income year 2011
(Certificates of Pay and Tax Deducted submitted in January 2012)
and until a new list has been adopted.

Last updated: 28 June 2011

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Introduction

The List of Codes for Certificates of Pay and Tax Deducted (End of Year Certificates) (thirteenth edition, online version) is valid for the income year 2011 (Certificates of Pay and Tax Deducted submitted in January 2012).

The list of codes is intended to cover all types of payment from employers and clients to employees and contractors. It has been drawn up on the basis of the existing regulations relating to the reporting duty. The Directorate of Taxes will produce new codes in the event that regulations are changed.

It is important for employers and clients who submit Certificates of Pay and Tax Deducted on a machine-readable medium to be aware of the guidelines: *Submission of Wages and Salaries on Machine-Readable Media* (Guidelines for employers on how to fill in and submit machine-readable Certificates of Pay and Tax Deducted). These guidelines are available on skatteetaten.no

Some relevant brochures are described under the respective individual codes or code groups. Most brochures are available from the local tax office or can be downloaded from skatteetaten.no. Some are also available from the local tax collection office.

Questions relating to the completion and submission of Certificates of Pay and Tax Deducted and about payroll withholding tax should be addressed to the local tax collection office. Questions relating to duty to report and liability to tax on individual remunerations should be addressed to the local tax office.

Example of completed Certificate of Pay and Tax Deducted (End of Year Certificate) for 2010

Lønns- og trekkoppgave for 2010

Regler om lønnsoppgaveplikt er gitt i ligningslovens kap. 6 med forskrifter. Opplysningene i denne oppgaven vil bli benyttet ved forhandsutfylling av selvangivelsen for lønnstakere og pensjonister mv.

Arbeidsgiverens (oppdragsgiverens) navn og adresse Anton Bjarne Gundersen Blåbærlia 5. 1115 Skattvik		Organisasjonsnummer 987654321	
Arbeidstakerens (mottakerens) navn og adresse Ola Normann Steinpranget 16 1588 Skattdal		Fødselsnummer (11 siffer) 15064350542	
		Skattekommune (nummer og navn) 002 Skattdal	
		Har arbeidstakeren vært ansatt gjennom hele året? Dersom nei, oppgi tidsrom. Ja <input checked="" type="checkbox"/> Nei <input type="checkbox"/>	
		Ved ansettelse i atskilte perioder oppgis antall dager	
		Endringsoppgave. Fyll bare ut endring (økning eller reduksjon) i forhold til tidligere oppgave <input type="checkbox"/>	
		Oppgaven gjelder for sjøfolk med inntekt om bord som gir rett til særskilt fradrag for sjøfolk <input type="checkbox"/>	
111-A Lønn, honorarer mv (Post 2.1.1 ev 2.4.1 i selvangivelsen)	112-A Trekpliktige naturalytelser (Post 2.1.1 i selvangivelsen)	116-A Skattepliktig del av ulykkesforsikring og yrkesskadeforsikring (merpremie) mv (Post 2.1.1 og/ev 3.2.2 i selvang.)	000 Feriepengergrunnlag Føres ikke i selvangivelsen
			313 Underholdsbidrag etter pålegg fra NAV Føres ikke i selvangivelsen
			316 Underholdsbidrag etter pålegg fra NAV (ikke fradragsberettiget) Føres ikke i selvangivelsen
			950 Forskuddstrekk Føres ikke i selvangivelsen
370 000	25 300		332 000
211 Pensjon i og utenfor arbeidsforhold og livrenter i arbeidsforhold mv (Post 2.2.2 i selvangivelsen)	311 Fagforeningskontingent (Post 3.2.11 i selvangivelsen)	312 Premie til pensjonsordninger (Post 3.2.12 i selvangivelsen)	314 Premie til fond og trygd (Ev post 3.2.2 i selvangivelsen)
			401 Utbetalinger mv til næringsdrivende
			711 Trekfri bilgodtgjørelse Føres ikke i selvangivelsen
	Tidsrom:		Antall km:
		3 660	7 400
Kode	Beløp (hele kroner) *	Tekst * (Beløp i denne kolonnen kommer eventuelt i tillegg til beløp under faste koder ovenfor)	
118-A	62 400	Fri bil	
130-A	4000	Listepris: 249 600 Tidsrom: 0103 - 3112 Bilens reg.nr: DL 58293	
		Elektronisk kommunikasjon - bredbånd, fri telefon...	
		Dekket av arbeidsgiver: 5 500 Dekket av den ansatte: 0 Antall abonnement: 1	
		Tidsrom: 0101 - 3112	
610	30 400	Diettgodtgjørelse m/overnatting på tjenestereise - innland/utland - statens satser/tariffbestemte satser	
		Herav diettgodtgjørelser: 30 400 Antall døgn: 60	

Fastsatt av Skattedirektoratet

Om overføring av beløpene til selvangivelsen, se baksiden

Arbeidsgivere som sender lønns- og trekkoppgaver på maskinlesbart medium, skal utferdige blanketten i to eksemplarer (arbeidstakerens og arbeidsgiverens eksemplar). Arbeidsgivere som sender lønns- og trekkoppgaver til skatteoppkreveren, skal utferdige blanketten i tre eksemplarer (arbeidstakerens, skatteoppkreverens og arbeidsgiverens eksemplar). Dersom arbeidsgiveren kopierer lønns- og trekkoppgaven, skal alltid **originalen** sendes arbeidstakeren.

Completion of Certificates of Pay and Tax Deducted

The information in the Certificate of Pay and Tax Deducted forms the basis for tax assessment of a taxpayer. It is therefore extremely important that employers report the correct pay and other payments and remuneration under the correct codes.

Under codes with compulsory fields in the Certificate of Pay and Tax Deducted, only the field itself shall be filled in. When reporting under other codes, the code, sum and heading must always be stated. Reporting under certain codes must be specified in more detail. This will be clear from the text under each individual code.

Payments liable to employer's National Insurance contributions are marked with '-A' after the three-digit code to distinguish them from remuneration that is not liable to employer's National Insurance contributions. This has been done out of consideration for the statement providers and employers, and to enable control of employer's National Insurance contributions. Many codes can be used to report both remuneration that is liable to employer's National Insurance contributions and remuneration that is not liable to such contributions. If such a code is used to report remuneration liable to employer's National Insurance contributions, it must be used with an '-A'. When the code concerns remuneration not liable to employer's National Insurance contributions, the code must be used without an '-A', for example when form E-101 or special notification from Norwegian National Insurance authorities states that the wage earner is exempt from the Norwegian National Insurance scheme or that the work has been carried out abroad by a foreign national who is not a member of the National Insurance scheme.

Some codes are joint codes and the remuneration in question must be specified in detail. If examples of types of remuneration covered by the code are listed, the statement provider should use one of the designations listed if possible. If not, a designation describing the nature of the remuneration should be used.

Several of the code groups include a miscellaneous code. This code must only be used to report remuneration not covered by the other codes. The nature of the remuneration must always be specified when the miscellaneous code is used. For all codes where the remuneration must be specified, the code shall be used once for each type of remuneration.

Codes are to be reported in ascending order by number.

Amending submitted information (Amended Forms)

Since the information in the Certificate of Pay and Tax Deducted forms the basis for the tax assessment of taxpayers, it is important that employers submit amending statements if new information comes to light or incorrect reporting is discovered. Amending statements for already submitted Certificates of Pay and Tax Deducted must be submitted using the same type of form. Tick the box for 'Amendment' on the form. Amounts affected by the change must be filled in with the amending amounts (the difference in relation to the already submitted statement), or for any amounts that have not previously been reported. If information is missing under a previously reported code (e.g. number), only the missing piece of information is to be reported in the amending statement. Do not enter previously correctly reported amounts in the amending statement.

A reduction in or annulment of previously reported amounts shall be marked by a preceding minus sign (-). It is important that a 'replacement statement' (new statement) is not submitted, since this could result in the employee's income being stipulated as too high. This also applies to employers who have submitted certificates on a machine-readable medium.

The statement provider's organisation number

The organisation number must be used when reporting pay. The same number that was used when paying withholding tax and employer's National Insurance contributions must be used. When reporting remuneration from private employers who do not have organisation numbers, the statement provider's personal ID number can be written in the field for organisation number.

Period of employment

Tick the box for 'yes' on the Certificate of Pay and Tax Deducted if the employee has been employed for the whole year. If the answer is 'no', the period of employment must be specified. Dates are given in the following order: day, month and year. (This applies both to periods of time and dates of birth.) In cases where employees have been employed for several separate periods, please state the number of working days. This means that statement providers and employers must always assume that it may be necessary to specify the number of working days and the number of days on sick pay covered by the employer. In addition to permanent full-time or part-time employment, 'employed for the whole year' could also mean that the employee is employed to work, for example, certain days of the week or in a certain rotation throughout the year, e.g. every Wednesday and Thursday, every other weekend etc. The same applies to board members etc. who have held office for the whole year.

When an employee is employed for a few days in different periods, e.g. during the winter holidays, summer holidays etc., this is not deemed to be 'employed for the whole year'. The number of days must then be stated.

The employee's personal identity number. The contractor's personal identity number/organisation number

It is very important that the taxpayer's correct personal identity number (11 digits) is stated on the Certificate of Pay and Tax Deducted. This applies both to employees and personal taxpayers (self-employed persons). The personal identity number is used by the tax authorities as a means of automatic identification of the taxpayer. The correct personal identity number is stated on the tax deduction card that the employee has submitted to the employer. In cases where an employee has not handed in a tax deduction card and the employer has been unable to find out the correct personal identification number in another way, the date and year of birth must be given.

Organisation numbers are accepted instead of the employee/contractor's personal identification number for reporting in code group 400 Payments to self-employed persons, excl. VAT

Country codes

Names of countries should preferably be stated using a two-letter code (alpha-2 codes). The register of two-letter country codes is included at the back of this brochure. The register is taken from Norwegian Standard NS-EN ISO 3166-1:2006.

Standards Norway's alpha-3 codes and Statistics Norway's three-digit nationality codes are also accepted.

Seafarers

Note that the field for seafarers' allowance in the Certificate of Pay and Tax Deducted must not be used for fishermen. Fishermen entitled to a special allowance for fishermen must claim it in their tax returns.

To qualify for seafarer's allowance, the taxpayer's main occupation must have been work on board vessels in service, and the work must total at least 130 days in the same income year. Taxpayers who work on board floating installations are not entitled to seafarer's allowances. (State pilots are not entitled to seafarer's allowances.) Even though a taxpayer has not actually worked on board for a minimum of 130 days, the requirement is still regarded as being met for employees who are employed to work on board and where the employment relationship is covered by a collective agreement that requires an average of at least 130 working days on board during the year.

Note that the right to a special allowance only applies to seafarers with income on board. Therefore, the field 'The certificate applies to a seafarer with income on board entitling to a seafarers' allowance' in the Certificate of Pay and Tax Deducted shall only be ticked for such persons. This applies regardless of whether seafarers have been granted the allowance in advance. All information in Certificates of Pay and Tax Deducted where this box has been ticked must only concern remuneration entitling the employee to seafarer's allowance. The certificate can nevertheless include tax-free payments such as free board, free uniform etc.

For seafarers entitled to a deduction for petty expenses, the number of days on board for which the employer has not covered most of the petty expenses can be reported under code 921. Stays of less than 48 hours that are included in the ordinary working hours shall not be reported under this code.

Seafarers' income not covered by the seafarer allowance scheme must be reported in a separate Certificate of Pay and Tax Deducted.

Pay paid to seafarers who are foreign nationals and who are insured pursuant to the National Insurance Act section 2-6 shall be reported under code 126-A.

Fishermen

Masters and ship-owning companies must submit Certificates of Pay and Tax Deducted to the local tax collection office in the tax municipality.

Withholding tax on pensions

Withholding tax on pensions payments to persons who are not tax resident in Norway shall be reported under code 950. The municipality number *2435 Pension abroad* shall be stated on the Certificate of Pay and Tax Deducted. The pension payments shall be reported using the ordinary pension codes. If a taxpayer has been tax resident in Norway for a part of the year and received a pension or other income during that period, these payments shall be reported as having taken place in the municipality where the taxpayer was tax resident. In such case, the reporter must submit two Certificates of Pay and Tax Deducted for the taxpayer.

Important!

It is important that payments with separate codes are reported under these codes, such as:
code 116-A Taxable part of accident insurance and occupational injury insurance (additional premium) – other premiums paid etc.

code 118-A Free use of a car

code 120-A Benefit of low-interest loan from an employer

These amounts should therefore not be included under the general code 112-A, Taxable payments in kind.

The same applies to the other code groups. Incomplete reporting of additional information under individual codes can result in an incorrect tax assessment. All amounts in the Certificate of Pay and Tax Deducted must be stated as positive amounts. This also applies to amounts deducted on payment (code group 300) and code 950 Payroll withholding tax. For information about amending statements, see above.

Penalty charges

Provisions stipulating penalty charges for late submission, failure to submit and the submission of incomplete Certificates of Pay and Tax Deducted are set out in the Tax Assessment Act section 10-8 and in Regulations no. 57 of 22 January 1991 relating to penalty charges for late submission or failure to submit Certificates of Pay and Tax Deducted.

Pursuant to section 10-8 no 1, a charge can be imposed on persons obliged to submit statements pursuant to section 6-16 letter c (including Certificates of Pay and Tax Deducted) who fail to submit the statements within the stipulated deadlines. Pursuant to the above-mentioned regulations section 2 first paragraph, the charge is NOK 10 per day for each statement submitted too late or not submitted. The statement is submitted too late if it has not been submitted online via Altinn or handed in to the postal distributor as a registered letter within the stipulated deadlines or has not been received by the recipient on the fourth working day following the above-mentioned date at the latest. See the Regulations section 3 letters a and b.

The statement is deemed not to have been submitted if the personal identification number (eleven digits), or the organisation number and/or the statement provider's identification number and organisation number (nine digits), is missing. See the Regulations section 4 letters a to e.

Statements submitted on a machine-readable medium are also deemed not to have been submitted if the Directorate of Taxes' rules concerning such submission have not been complied with. Reference is made to the Regulations section 4 letter f and Regulations no 1083 of 23 December 1988 relating to the submission of Certificates of Pay and Tax Deducted etc.

Please note that charges can be imposed regardless of whether the statements are submitted on paper or on a machine-readable medium.

The forms

Earlier versions of the Certificate of Pay and Tax Deducted (End of Year Certificate) cannot be used for the income year 2011. In other words, only forms pre-printed with '2011' can be used to report for the income year 2011.

The Certificate of Pay and Tax Deducted forms will, as before, come in different versions:

- *Form RF-1015 for standard printers.*

The form is produced in A4 format in one version, with an opportunity to tick to indicate where it is to be sent (to the local tax collection office, employer or employee, respectively). This form can be used both by employers reporting on a machine-readable medium and employers reporting manually.

- *Form RF-1015U Altinn.*

This form is used by employers who report via Altinn.

- *Form RF-1023 for manual completion.*

The standard form for manual completion, RF-1023, will come in sets of three as before (i.e. with two copies): one for the tax collector, one for the employer and one for the employee.

- *Form RF-1026 for pressure folding equipment.*

Employers with pressure folding equipment use form RF-1026. The form comes in one copy (for the employee). The employer must make their own copies. RF-1026 is used by some large statement providers who report on a machine-readable medium. The forms are ordered directly from the Directorate of Taxes' supplier.

- *Form RF-1169.*

This form is used by the Norwegian Labour and Welfare Administration (NAV) to report payments from NAV.

Form RF-1025 Annual Statement of Employer's National Insurance Contributions – Accompanying form to Certificates of Pay and Tax Deducted must be submitted with Certificates of Pay and Tax Deducted. Guidelines are provided on the form.

The Certificate of Pay and Tax Deducted forms are available from your local tax collection office (except for RF-1026 – see above). The tax collection office has the forms in stock.

Questions relating to completing and submitting Certificates of Pay and Tax Deducted and about payroll withholding tax should be addressed to the local tax collection office. Questions relating to the duty to report and to liability to tax on individual remunerations should be addressed to the local tax office.

Changes in the list of codes 2011 (thirteenth edition - online version)

The list of codes contains all codes, including new codes and changes or specifications of original codes in the List of Codes for Certificates of Pay and Tax Deducted, twelfth edition. New codes and important changes to and specifications of existing codes are specially marked.

New tax rules were introduced on 1 January 2011 as a result of the pension reform. In that connection, new codes have been introduced and changes have been made to existing codes.

With effect from the income year 2011, the tax rules for travel allowances etc. are no longer linked to the Norwegian government special agreements. On this basis, changes have been

made in code groups 600, 700 and 800, and in codes 153-A and 155-A. From and including 2011, the Directorate of Taxes' allowance rates will be used in cases where reference was previously made to the Norwegian government special agreements. In consultation with the Ministry of Finance, the Directorate of Taxes has decided that expense allowances disbursed in accordance with the applicable rates and provisions of the special agreement concerning travel in Norway at the state's expense can be used as the basis for tax withholdings and reporting for 2011.

The Tax Payment Act section 5-9 first paragraph letter b) has previously meant that, subject to certain conditions, taxpayers have been entitled to deduct maintenance payments that an employer deducts from an employee's pay from the basis for calculating payroll tax withholdings. This provision was revoked with effect from 1 January 2011. As a result, codes 313 and 316 have been deleted from the List of Codes.

A new code (code 927) has been introduced for employees with ties to other countries who are members of the Norwegian National Insurance scheme, but are not liable to tax in Norway. This was done in order to identify payments that are not taxable, but are to be included in the basis for National Insurance contributions and employer's National Insurance contributions.

A new code has been introduced (code 928) to be used by state employees who have free accommodation during business stays abroad and who receive a so-called 'compensation supplement'. This code has been introduced in order to enable pension points in the Norwegian Public Service Pension Fund to be calculated correctly. The code is to be used in addition to code 121-A (Free housing in employment relationships). This code has been listed under 'Special codes' (see below), since it only applies to state employers.

List of codes on the internet

The List of Codes for Certificates of Pay and Tax Deducted will no longer be published in printed form. Information about changes and specifications will be made available on skatteetaten.no and an updated online version of the list of codes will also be available there.

Special codes for certain employers

Special codes for use by the Norwegian Labour and Welfare Administration (NAV), public offices etc. and the Guarantee Fund for Fishermen are included in a separate chapter. The introduction to this section provides information about which codes are only used by NAV and which codes apply to other public statement providers.

General codes

This part of the list of codes contains all the codes that normal employers may need. The introduction to each group of codes provides general information about the codes.

Employers with assignments or employees relating to abroad who use net pay arrangements must use codes 961-A and 971-A at the end of this section. See also Code 915-A for artists.

The chapter *Special codes for use by the Norwegian Labour and Welfare Administration (NAV), public offices etc. and the Guarantee Fund for Fishermen only* includes a number of special

codes to be used by these offices alone. For information purposes, the general list below contains chronologic references to these codes.

000 **Basis for calculating holiday pay**

000 **Basis for calculating holiday pay (permanent field)**

The basis for holiday pay earned as of 31 December during the income year is reported under this code. If holiday pay has been paid to the employee on leaving employment, no amount is entered in this field.

100 **Pay, fees, taxable payments in kind etc.**

Wages and other remuneration for work, including holiday pay and sick pay, board members' fees etc. are reported under this code group. Remuneration paid to self-employed persons is reported in code group 400. See the brochure *Lønnstaker eller næringsdrivende? (Employee or self-employed? – in Norwegian only)* concerning the distinction between payment for work or assignments in and outside self-employment. Cash payments are reported separately from pure (taxable) payments in kind in this code group. Payments in kind that are not subject to withholding tax shall be reported under code group 500.

110-A **Free board and lodging**

The amount and number of days of wholly or partially free board and lodging (including reimbursements) at rates set by the Directorate of Taxes are reported under this code.

For free board and lodging for private individuals in the private employer's home, see code 140.

For free board and lodging for a childminder minding a child in the child's home, see code 134.

For free board for offshore workers, see codes 119-A and 527-A.

For free board and lodging not subject to tax deductions, see codes 522 and 525.

If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A', for example when form E-101 or special notification from the Norwegian National Insurance authorities states that the wage earner is exempt from the Norwegian National Insurance scheme or that the work has been carried out abroad by a foreign national who is not a member of the National Insurance scheme.

The information is reported as follows:

Amount:

Number of days with board:

Number of days with lodging:

111-A **Pay, fees etc. (permanent field)**

Pay and other cash remuneration for work not carried out as part of the activities of a self-employed business are reported under this code, including (the list below is not exhaustive):

- remuneration as a board member, member of a committee of representatives, other committee, council etc. (cf. code 114(-A)).

- author's fees not calculated on the basis of sales
- holiday pay
- sick pay during the employer's sick pay period and sick pay reimbursed by the National Insurance scheme
- parental benefit and pregnancy benefit during the employer's period and parental benefit and pregnancy benefit reimbursed by the National Insurance scheme
- reimbursements of expenses/allowances for travel between the home and workplace
- taxable part of foster-home payments
- tips for waiting staff paid on a percentage of turnover basis
- entertainment allowance
- taxable part of fuel allowance (heating of own residence)
- dog handler and dog training supplement
- taxable severance pay
- taxable part of additional severance pay
- pay earned on the Norwegian continental shelf by persons tax resident in Norway
- pay to seafarers who are foreign nationals and who are insured pursuant to the National Insurance Act section 2-6
- compensation for lost earnings; for tax-exempt compensation, see code 911

Pay earned before but paid after a death, and which the deceased actually and legally was entitled to be paid before the death, is reported here. If the deceased was not actually and legally entitled to be paid pay or holiday pay before the death, then the remuneration is an inheritance and must be reported under code 916. See code 214 for information about back pay. For option-related benefits when options are exercised or sold in employment relationships (cash benefits), see code 131-A.

For pay and other cash remuneration for work carried out abroad, including on a foreign continental shelf, see code 113-A.

For taxable payments in kind for work carried out abroad, see code 136-A. For pay earned by a foreign national on the Norwegian continental shelf, see code 124-A.

For pay and other cash remuneration for work carried out in Norway that is not liable to employer's National Insurance contributions, see code 129.

For payment in kind for work carried out in Norway that is not liable to employer's National Insurance contributions, see code 137.

For remuneration paid to private individuals for work assignments in a private employer's home, see code 140.

For remuneration from non-profit organisations, see code 139.

For remuneration to a childminder minding a child in the childminder's home, see code 404.

For employees employed under a net pay arrangement, see codes 961-A and 971-A.

For payments of bonus in the armed forces, see code 128-A (included under the chapter *Special codes* at the back of the list of codes).

For pay taxed in accordance with the Svalbard Taxation Act, see code 913-A.

For pay taxed in accordance with the Jan Mayen and Antarctica Taxation Act, see code 914-A.

For pay etc. to foreign artists, see code 915-A.

For tax-free income from employment for children under the age of 13, see code 917.

As regards benefits received by persons who are members of the Norwegian National Insurance scheme, but who are not liable to tax to Norway, see code 927.

112-A

Taxable payments in kind (permanent field)

Payments in kind that are taxable and subject to payroll withholding tax that are remuneration for work not carried out as part of the activities of a self-employed business are reported under this code, including (the list below is not exhaustive):

- taxable benefit of free work clothes
- taxable value of gifts in employment relationships
- holiday travel paid by the employer
- free electricity
- free newspaper – in principle all such subscriptions, but only the value of one subscription for employees with special information needs (however, no benefit when such employee him/herself subscribes to a daily newspaper)
- spouse/family accompanying a taxpayer on business travel paid by his/her employer
- free travel home for foreign employees for home visits when the employer covers ticket expenses directly (in cases where there is no duty to deduct tax, see code 724)
- taxable benefit of road toll subscription/road charges, season tickets and travel cards paid by the employer
- taxable benefit of employer's contributions to day care centre expenses for children of employees (for tax-exempt contributions, see code 521)

For tax-exempt coverage of the costs of a place in a company day care centre, see code 520.

For free housing in employment relationships, see code 121-A.

For employment-related options that are subject to withholding tax when options are exercised or sold (payments in kind), see code 133-A.

Employees' purchases of shares/primary capital certificates at a discount are reported under code 132-A.

For taxable payments in kind that are not subject to withholding tax, for example a free motorcycle, free boat etc., see code 549.

Payments in kind that are subject to withholding tax but not to employer's National Insurance contributions are reported in code 137.

113-A

Pay and other remuneration for work carried out abroad

Pay and other cash remuneration for work carried out abroad and/or on foreign continental shelves are reported under this code. Payments in kind in connection with such work are reported under code 136-A. Free housing in connection with periods of work abroad is reported under code 121-A. Pay during ordinary business travel and short courses abroad are reported under code 111-A. Holiday pay and bonuses relating to work carried out abroad in previous income years are reported under code 149-A. Pay from the Norwegian state earned abroad is reported under code 127-A. The code is used once for each period of work abroad or on a foreign continental shelf. The code shall be used regardless of whether it is Norway or another country that is entitled to levy tax. If the code includes benefits not liable to employer's National Insurance contributions, the code must be used without an '-A', for example when form E-101 or special notification from the Norwegian National Insurance authorities makes it clear that the wage earner is exempt from the Norwegian National Insurance scheme or that the work has been carried out abroad by a foreign national who is not a member of the National Insurance scheme. Code 971-A is used for employees working under a net pay arrangement.

Code 927-A is used for benefits received by persons who are members of the Norwegian National Insurance scheme, but who are not liable to tax to Norway.

The information is reported as follows:

Amount:

Period:

Country:

Continental shelf/country:

114-A

Director's fees etc. – foreign nationals

Remuneration of board members, members of a committee of representatives, other committee, council etc. paid to persons tax resident abroad is reported under this code. It must also be stated under this code which country the person is resident in for tax purposes. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

The information is reported as follows:

Amount:

Country:

115

Pay etc. from foreign diplomatic or consular missions that is not liable to tax in Norway

Pay and other remuneration for work carried out in Norway by the following employees of a foreign government's diplomatic or consular mission when the employee is not a Norwegian citizen or a permanent resident of Norway is reported under this code:

- administrative or technical staff
- persons belonging to auxiliary or service staff

It must also be stated under this code to which country the person is liable to tax.

When the code concerns remuneration liable to employer's National Insurance contributions, the code must be used with an '-A'.

The information is reported as follows:

Amount:

Period:

Country:

116-A

Taxable part of accident insurance and occupational injury insurance (additional premium) – other premiums paid etc. (permanent field)

Benefits of premiums etc. paid by the employer that are liable to tax and subject to withholding tax are reported under this code, including:

- taxable accident insurance premiums
- group life insurance premiums
- premium for private health insurance
- annuity premiums (both individual and collective annuity premiums)
- payment/premium for individual pension savings agreements/pension insurance agreements (IPS).

The employer's coverage of premiums for 'loss of license' insurance policies is also reportable under this code for the part of the premium that covers taxable health and accident insurance. The occupational injury insurance premium that covers the employer's normal liability for damages is not reportable, but if an occupational injury insurance that covers more than this has been taken out, or, for example, a holiday and leisure-time insurance has also been taken out, then this additional premium must be reported here.

117-A

Seafarers' wage supplements subject to withholding tax

Seafarers' wage supplements that are liable to tax and subject to withholding tax etc. are reported here.

If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'. Wage supplements not subject to withholding tax are reportable under code 925(-A).

118-A

Free use of a car

The stipulated benefit of private use of an employer's car is reported under this code. The benefit is stipulated to be 30 per cent of the car's list price as new up to an amount stipulated by the Directorate of Taxes in regulations, plus 20 per cent of the list price in excess of this amount. The limit for each income year is available at skatteetaten.no. See the examples below.

The taxable benefit is reported under 'Amount'.

The basis for the calculation is in principle 100 per cent of the car's list price as new, but for cars older than three years as of 1 January of the income year, or taxpayers who can substantiate that job-related driving exceeds 40,000 km during the income year,

the basis for the calculation will be only 75 per cent of the car's list price as new.

For el-cars, the basis for the calculation will be only 50 per cent of the car's list price as new.

In cases combining a car more than three years old as of 1 January of the income year and a taxpayer who can substantiate more than 40,000 km of job-related driving during the income year, the calculation is based on 56,25 per cent of the car's list price as new. If a car more than three years old as of 1 January of the income year is an el-car, the calculation will be based on 37.5 per cent of the car's list price as new. In cases combining an el-car and a taxpayer who can substantiate more than 40,000 km of job-related driving during the income year, the calculation will be based on 50 per cent of the car's list price as new. This reduced list price is then multiplied by the relevant percentage rate(s) (30 per cent / 20 per cent). The resulting amount is reported under 'Amount'.

The car's list price as new is reported under 'List price'.

The car's list price as new is set at the main importer's list price at the time of the initial registration of the vehicle, including value-added tax and vehicle scrap deposit, excluding transport and registration expenses. The price of any optional extras is added to the list price. If the employee stays abroad and the car was not acquired in Norway, then the list price is set at the original list price as new in the country in which the employee stays (documentation of the list price may be required).

Under 'Period', the period during which the employee has had use of the car must be stated as the start date and finishing date – not as the number of days. If the taxpayer has had a company car arrangement for part of the income year, the taxation of the benefit will be proportional to the number of months or part-months the car was at his/her disposal.

The car's registration number is reported under 'Reg. no. of the car'. For carpool arrangements, write 'Carpool' in the text field instead of the registration number.

If an employee has had the use of more than one car during the year, the code shall be used once for each car. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

See code 125-A for free use of a car that falls under the stipulated calculation, but where the list price is clearly disproportional to the benefit of the private use.

For free use of car that falls outside the standard regulations (the standard stipulation rules), see code 135-A.

The information is reported as follows:

Rates for the income year 2011:

List price up to NOK 266,300:	30%
Excess:	20%

Example for a list price of NOK 250,000:

(limit for the income year 2010: NOK 261 600)

Period: 1 March-31 December

$$\frac{250,000 * 10 * 30}{12 * 10} \text{ NOK } 62,500$$

Amount: 62,500

List price: 250,000

Period: 1 March-31 December

Reg. no. of the car: DL 58293

Example of calculation of benefit for a list price of more than NOK 266 300:

The list price of the car: NOK 660,000

Period: 1 January-31 December

$$\frac{266\,300 * 30}{100} \text{ NOK } 79\,890$$

100

$$\frac{393\,700 * 20}{100} \text{ NOK } 78\,740$$

100

Calculated benefit	NOK	158 630
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Amount: 158 630

List price: 660,000

Period: 1 January-31 December

Reg. no. of the car: DL 12345

119-A

Free board subject to withholding tax for offshore workers

Taxable free board subject to withholding tax for workers on offshore facilities is reported under this code. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'. Free board not subject to withholding tax for offshore workers is reported under code 527(-A).

The information is reported as follows:

Amount:

Number of days:

120-A

The benefit of low-interest loans from an employer

The estimated taxable benefit of low-interest loans from an employer is reported under this code. If more than one low-interest loan runs during the same period of time in the income year, then the code can be used collectively for all these loans. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

121-A

Free housing in employment relationships

Benefits of wholly or partially free housing in employment relationships that are taxable and subject to withholding tax are reported under this code, including when housing is made available to foreign workers in Norway. Free housing in connection with periods of work abroad is also reported here. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'. See code 526 for cases where there is no duty to withhold tax. **If a compensation supplement is paid to state employees with free housing abroad, this benefit must also be reported under code 928.**

122

Disbursements from funds for athletes

Remuneration for sports paid out from a fund for athletes approved by the Ministry of Finance is reported under this code. For payments into funds for athletes, see code 912. Expense allowances not subject to withholding tax are reported under the ordinary codes in code groups 600, 700 and 800. Interest paid by the fund is not reported, but balance and interest statements must be submitted pursuant to the Tax Assessment Act section 6-4.

123

Pay in the case of compulsory liquidation – state guarantee etc.

Disbursed guarantee amounts pursuant to the Act relating to the State Guarantee for Wage Claims in the event of Bankruptcy etc. and the disbursement of pay from the assets of a company in liquidation, or dividend of wage claims, earned before the compulsory liquidation, are reported under this code. Pay/holiday pay earned during the period of notice, which is deemed to be a priority claim on the assets of the company in liquidation, is also reported here. If an employer has been ordered to work his/her period of notice after the commencement of liquidation proceedings and the pay is deemed to be a preferential claim, this pay shall be reported under code 111-A.

124-A

Pay and other remuneration earned on the Norwegian continental shelf – foreign national

Pay earned on the Norwegian continental shelf by persons resident for tax purposes abroad is reported under this code. The amount must include the employee's National Insurance contributions abroad if they are paid by the employer in addition to wages. For persons resident for tax purposes in the USA, only the taxable part of their pay shall be reported under this code (i.e. pay for the period exceeding 60 days during the income year). Pay for the first 60 days is reported under code 149-A stating what the amount concerns. Pay etc. to persons resident abroad who are liable to tax in Norway for work on board vessels that carry out auxiliary assignments (outside of core activities) on the Norwegian continental shelf is reported under code 149-A. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

The information is reported as follows:

Amount:

Period:

125-A

Other free use of car (where the list price is clearly disproportionate to the benefit of the private use)

Under this code, the benefit of private use of an employer's car is reported in cases where the list price is clearly disproportionate to the benefit of the private use (see the Ministry of Finance's Regulations issued pursuant to the Tax Act of 19 November 1999 No 1158 section 5-13-5 second paragraph).

The benefit is reported under 'Amount'. (See the Tax Payment Regulations section 5-8-11 second paragraph. If the taxpayer has had a company car arrangement for the whole income year, the benefit ('Amount') shall be set at NOK kr 48 000. We recommend that the employer contacts the tax office for guidance about whether the exception is applicable or whether the benefit should be reported under 118-A.)

The car's list price as new (without any form of reduction) is reported under 'List price'. The car's list price as new is set as the main importer's list price at the time of the initial registration of the vehicle, including VAT and vehicle scrap deposit, excluding transport and registration expenses. The price of any optional extras is added to the list price.

Under 'Period', the period during which the employee has had use of the car must be stated as the start date and finishing date – not as the number of days. If the taxpayer has had a company car arrangement for part of the income year, the taxation of the benefit will be proportional to the number of months or part-months the car was at his/her disposal.

The car's registration number is reported under 'Reg. no. of the car'. For carpool arrangements, write 'Carpool' in the text field instead of the registration number.

If an employee has had the use of more than one car during the year, the code shall be used once for each car. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

See code 118-A for free use of a car that falls under the stipulated calculation, and where the exception is not applicable.

For free use of a car that falls outside of the standard regulations (standard stipulation rules), see code 135-A.

The information is reported as follows:

Example:

Amount: 40 000

List price: 1,500,000

Period: 1 March–31 Dec.

Reg. no. of the car: DL 56936

126-A

Foreign seafarers who are members of the Norwegian National insurance scheme without being liable to tax in Norway

Pay and other remuneration paid to foreign seafarers, i.e. seafarers not tax resident in Norway, employed on board an NIS-registered ship and who are members of the Norwegian National Insurance scheme without being liable to tax in Norway is reported under this code. It must also be stated under this code which country the person is resident in for tax purposes. National Insurance contributions deducted are reported under code 950. The code must be used without an ‘-A’ when form E-101 or special notification from Norwegian National Insurance authorities makes it clear that the employee is exempt from the Norwegian National Insurance scheme.

The information is reported as follows:

Amount:

Country:

Codes 127-A and 128-A only apply to pay from special statement providers and are included at the back of the list of codes.

129

Pay and other remuneration for work carried out in Norway not liable to employer’s National insurance contributions

Pay and other cash remuneration for work carried out in Norway on which employer’s National Insurance contributions are not payable. The amount must include the employee’s National Insurance contributions abroad if they are paid by the employer in addition to wages. The code must be used without an ‘-A’ if form E101 or special notification from Norwegian National Insurance authorities makes it clear that the wage earner is exempt from the Norwegian National Insurance scheme. Pay etc. not liable to employer’s National Insurance contributions paid for work carried out in Norway by employees employed under a net pay arrangement is reported under code 961. Pay for work carried out in Norway on which employer’s National Insurance contributions must be paid must be reported under code 111-A. Payments in kind that are subject to withholding tax but not to employer’s National Insurance contributions are reported under code 137.

130-A

Electronic communications – broadband, free telephone (including free mobile phone) etc.

The stipulated benefit of the employee’s access to use of employer-financed electronic communications outside of ordinary work situations is reported under this code. (The code only covers access to public telephone services and electronic communication networks.)

The code shall be used both when the employer is the subscriber (payment in kind) and when the employee is the subscriber (reimbursement subject to withholding tax). The amount exceeding what can be covered tax-free under the general arrangement for electronic communications is reported under this code. (If relevant, a zero statement shall be submitted.)

A tax-free allowance of up to NOK 1,000 per year (subscription and use) applies to the operation of electronic communications (including a landline and/or mobile telephone). Coverage of between NOK 1,000 and NOK 5,000 per year (NOK 7,000 per year for two or more subscriptions) is deemed to be a taxable benefit, while coverage of amounts that exceed NOK 5,000 (NOK 7,000 per year for two or more subscriptions) is tax-free. When an electronic communication service has been available for part of the year, the benefit is calculated in proportion to the number of whole or part months the services have been at the employee's disposal.

If it can be documented that the employee has paid something towards the cost, this amount shall be deducted from (reduce) the stipulated value. (If the payment is payment in kind, the amount paid must be taken to income by the employer.)

It will still be permitted to cover (reimburse) tax-free documented work-related calls specified by bills when all calls are documented on the invoice. Such reimbursements are not reportable.

Costs of contents services shall not be included in the total amount that forms the basis for the stipulated extra pay. If the costs of the contents services are covered by the employer, a distinction must be drawn between the costs for private use and work-related use of the contents services. In addition to the standard amount, the employee is also liable to tax on the employer's coverage of the costs of private use of contents services. Taxable contents services shall be reported under code 112-A, or code 137 if the coverage concerns the employer's subscription. If the coverage concerns the employee's own subscription, the taxable amount must be reported under code 149-A.

Amounts relating to contents services can normally be distinguished from the costs relating to access through a specified bill. If the value of the contents services cannot be distinguished from the value of the access, then the value of the contents services must be stipulated by discretionary judgement.

When electronic communication services are covered without original vouchers, the total amount covered must be reported under code 149-A and specified.

The employer reports the taxable benefit (- or 0, if there is no taxable benefit) in the amounts column.

Information about the total amount covered by the employer is entered in the text field. It must also be entered how much, if anything, the employee has covered him/herself. In the event of full or partial coverage of more than one subscription, this code shall be used once for each period during which there were two, three or more subscriptions. The number of subscriptions must be stated. In the text field, information about the period of use for electronic communication must be stated as the start date and finishing date (not as the number of days). If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

The information is reported as follows:

Amount:
Covered by employer:
Covered by the employee:
Number of subscriptions:
Period:

131-A

Option benefits (cash benefits)

The benefit of option benefits when options are exercised or sold in employment relationships (cash benefits) is reported under this code. For the granting of options, see code 523.

Concerning the benefit when options are exercised or sold (payment in kind), see code 133-A. Concerning losses on options, see code 924. The code shall be used once for each option case. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

The information is reported as follows:

Amount:
Year the option was granted:

132-A

Employees' purchases of shares/ primary capital certificates at a discount

The employee's benefit from the purchase of shares/primary capital certificates at a discount, as shown in the example, is reported under this code. Shares at a discount are reported here when the share is acquired, regardless of any clauses about restrictions on right of disposal, for example a prohibition on sales and mortgaging for a few years. The taxable benefit is reported under 'Amount'. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

Example of the calculation and reporting of benefit:

Example:

Number of shares: 65
Price/sales value at the time of acquisition: NOK 150
Purchase price: NOK 3,000
Time of acquisition: May 2005

The benefit is calculated as follows:

150 * 65	NOK	9,750
- 9,750 * 20 % (max. 1 500) = 1,500		
- purchase price NOK 3,000	NOK	4,500
<hr/> Benefit	NOK	<hr/> 5,250

The information is reported as follows:

Example:

Amount: 5,250
Price/sales value at the time of acquisition: 150
Number: 65
Purchase price: 3,000
Time of acquisition: May 2005

133-A

Option benefits (payments in kind)

The benefit of option benefits when options are exercised or sold in employment relationships (payments in kind) is reported under this code. For the granting of options, see code 523. Concerning option benefits when options are exercised or sold (cash payments), see code 131-A. Concerning losses on options, see code 924. The code shall be used once for each option case. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

The information is reported as follows:

Amount:

Year the option was granted:

134

Remuneration paid to a childminder or nanny who minds a child in the child's home

Payment for private childminding carried out in the child's home is reported under this code when the child has not turned 12 before the end of the income year or has special care needs. See the Directorate of Taxes' brochure *Skatteregler ved barnepass for foreldre, dagmammaer og praktikant* (RF-2009) (*Tax Rules for Childminding for Parents, Childminders and Nannies* – in Norwegian only) for information about the reporting of remuneration for childminders or nannies. In cases other than those mentioned above, remuneration for childminding in the child's home can be reported under code 140 provided that the requirements set out in the National Insurance Act section 23-2 seventh paragraph are met. The remuneration shall be reported under code 111-A if the requirements are not met. The payer's personal identification number must be stated in the text field. For childminding in the childminder's home, see code 404.

The information is reported as follows:

Amount:

Payer's personal identification number:

135-A

Free use of a car that falls outside the standard regulations

Under this code, the benefit of private use of an employer's car is reported for the following types of vehicles (see the Ministry of Finance's regulations issued pursuant to the Tax Act of 19 November 1999 No 1158 section 5-13-1 second paragraph):

- lorries with a total weight of 7,500 kg or more and buses with more than 15 passenger seats
- vehicles that, as a result of their design or interior fittings, are neither suitable nor intended for private use and that are not used privately except for travel to/from work
- vehicles that, by law or other statutory provision, it is prohibited to use privately for purposes other than travel to/from work
- vehicles registered for nine or more passengers provided that they are used in a transport scheme organised by the employer for the transport of employees to/from work and are not used privately except for travel to/from work

The benefit, based on the number of kilometres actually driven (see the Regulations of 21 December 2007 No 1766 section 5-8-11 last paragraph), is reported under 'Amount'.

The benefit is calculated as follows for the income year 2011: a rate of NOK 3,20 per kilometre applies to such vehicles. This rate is used both for travel to/from work and for other private driving, with the exception of travel to/from work (including home visits) that exceeds 4,000 km, for which a rate of NOK 1.50 per km is used. The rate(s) shall be multiplied by the number of kilometres the car was actually used for travel to/from work/other private driving.

The car's list price as new (without any form of reduction) is reported under 'List price'. The car's list price as new is set as the main importer's list price at the time of the initial registration of the vehicle, including VAT and vehicle scrap deposit, excluding transport and registration expenses. The price of any optional extras is added to the list price.

Under 'Period', the period for which the employee has had use of the car must be stated as the start date and finishing date – not as the number of days.

The car's registration number is reported under 'Reg. no. of the car'. For carpool arrangements, write 'Carpool' in the text field instead of the registration number.

The total number of kilometres for which the car was used for travel to/from work and other private driving during the income year is reported under 'Total number of km driven'. The number of kilometres for which the car was used for travel to/from work (including home visits) during the income year is reported under 'Of which driving between home and workplace'.

If an employee has had the use of more than one car during the year, the code shall be used once for each car. If the code concerns benefits that are not liable to employer's National Insurance contributions, the code must be used without an '-A'.

See code 118-A for free use of a car that falls under the standard rules.

See code 125-A for free use of a car that falls under the standard rules, but where the list price is clearly disproportional to the benefit of the private use.

The information is reported as follows:

Example:

Amount: 46 300

List price: 1,500,000

Period: 1 March–31 Dec.

Reg. no. of the car: DL 58963

Total number of km driven: 15,000

Of which driving between home and workplace: 5,000

136-A

Payments in kind for work carried out abroad that are subject to withholding tax

Payments in kind subject to withholding tax that are remuneration for work carried out abroad and/or on foreign continental shelves are reported under this code. The code is used once for each period of work abroad or on a foreign continental shelf. The code shall be used regardless of whether it is Norway or another country that is entitled to levy tax. When the code concerns remuneration not liable to employer's National Insurance contributions, the code must be used without an '-A', for example when form E-101 or special notification from Norwegian National Insurance authorities makes it clear that the wage earner is exempt from the Norwegian National Insurance scheme or that the work has been carried out abroad by a foreign national

who is not a member of the National Insurance scheme. Code 971-A is used for employees working under a net pay arrangement. Free housing in connection with periods of work abroad is reported under code 121-A.

The information is reported as follows:

Amount:

Period:

Country:

Continental shelf/country:

137

Payments in kind that are subject to withholding tax but not to employer's National Insurance contributions for work carried out in Norway

Payments in kind for work carried out in Norway that are subject to withholding tax but not to employer's National Insurance contributions are reported under this code. The code must be used for work carried out in Norway if form E-101 or special notification from the Norwegian National Insurance authorities makes it clear that the wage earner is exempt from the Norwegian National Insurance scheme. Payments in kind for work carried out in Norway by employees employed under a net pay arrangement and on which employer's National Insurance contributions are not payable is reported under code 961. Payment in kind for work carried out in Norway on which employer's National Insurance contributions must be paid shall be reported under code 112-A etc. Free housing is reported under code 121(-A); free board and lodging are reported under code 110 (-A).

Code 138 only applies to pay from special statement providers and is included at the back of the list of codes.

139

Remuneration from charitable or benevolent institutions or organisations

This code is only used by such institutions etc. An ordinary Certificate of Pay and Tax Deducted shall not be sent if the institution etc. has used the simplified settlement arrangement and has already submitted a settlement form for non-profit organisations (RF-1062). See the Directorate of Taxes' brochure *Skatt for frivillige og ideelle organisasjoner* (RF-2017) (*Tax for Voluntary and Non-profit Organisations* – in Norwegian only).

The information is reported as follows:

Amount:

Nature of the work:

140

Remuneration paid to private individuals for work assignments carried out in the private employer's home

This code is only used by private employers. An ordinary Certificate of Pay and Tax Deducted shall not be sent in cases where the private employer has used the simplified settlement arrangement and already submitted a settlement form for private employers (RF-1049) to the local tax collection office. When remuneration is reported under this code (when an ordinary Certificate of Pay and Tax Deducted form is used), the employer's personal identity number shall be entered in the field for organisation number. See the Directorate of Taxes' brochure *Lønnsarbeid i hjemmet - enklere og billigere* (RF-2021) (*Paid Employment in the Home – Easier and Cheaper* – in Norwegian only). Payment and any benefit of free board and lodging

to private individuals for work in the employer's home is reported under this code at rates set by the Directorate of Taxes. The nature of the work must be stated. Remuneration for private childminding carried out in the child's home when the child has not turned 12 before the end of the income year or has special care needs is reported under code 134.

The information is reported as follows:

Amount:

Nature of the work:

141-A

Pay from labour market schemes

Pay for work carried out by persons participating in labour market schemes is reported under this code. The schemes to which this applies are listed in the regulations relating to unemployment benefits during unemployment of 16 September 1998 No 890 section 3-1. More detailed information about the various schemes and payments covered by this code can be provided by NAV.

Code 142-A only applies to pay from special statement providers and it is included at the back of the list of codes.

143-A

Savings on household costs

The employer must include the value of taxable savings on household costs in the basis for the deduction of withholding tax when board is covered on the basis of receipts or as free board (including subsistence expenses covered directly by the employer) for an employee (commuter) whose work requires him/her to live away from home. Savings on household costs subject to withholding tax corresponding to the value of taxable savings on household costs, i.e. the Directorate of Taxes' rate for free board (all meals), are reported under this code.

If the code concerns remuneration not liable to employer's National Insurance contributions, the code must be used without an '-A'.

The information is reported as follows:

Amount:

Number of days:

144

Seafarers' wages paid to crew members on fishing, small whaling and sealing vessels

Seafarers' wages paid to crew members on fishing, small whaling and sealing vessels are reported under this code.

The information is reported as follows:

Amount:

Period:

Codes 145 up to and including 148 only apply to pay from special statement providers and are included at the back of the list of codes.

149-A

Miscellaneous

This code shall only be used if none of the above codes can be used. However, holiday pay and bonuses relating to pay earned abroad in previous income years must be reported here. Coverage of private expenses and similar payments shall be reported under code 111-A or 113-A, alternatively 112-A or 136-A (payments in kind). Surpluses from subsistence allowances, whether agreed in collective agreements or not, are reported under this code, cf. code 825. Reimbursement of subsistence expenses for overtime that exceeds NOK 81 per day is reported under this code. If the requirement for absence of 12 hours or more from the home is not met, both subsistence allowances agreed in collective agreements and subsistence allowances not agreed in collective agreements and reimbursements (the whole amount) shall be reported under this code. The reimbursement of subsistence expenses in connection with compulsory overtime is not liable to be reported on the Certificate of Pay and Tax Deducted if such expenses were covered using the rates and documentation requirements stipulated in agreements between employer and employee organisations or in accordance with the central government's salary scale. When electronic communication services are covered without original vouchers, the total amount covered shall be reported under this code. Pay etc. to persons resident abroad who are liable to tax in Norway for work on board vessels that carry out auxiliary assignments (outside of core activities) on the Norwegian continental shelf is reported under this code, cf. code 124-A. Such payments are specified as 'Pay, auxiliary vessels, Norwegian continental shelf'.

The benefit must be specified in detail. When the code is used for several different allowances, it must be specified and entered once for each allowance. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'. Pay and payments in kind that are not subject to National Insurance contributions are reported under code 129 and/or code 137.

150

Expense allowances subject to withholding tax

By 'expense allowance' is meant allowances for the coverage of expenses that the recipient has incurred in the performance of his/her work, assignments or official duties – as opposed to coverage of private expenses. Coverage of private expenses shall be reported under code 111-A or 113-A. Some expense allowances can be split up into one part that is not subject to withholding tax and one part subject to withholding tax. Payments in kind that are subject to withholding tax shall be reported under code 112-A or 136-A – or under a separate code.

151-A

Nuisance bonus

The *total* amount paid as nuisance bonus is reported under this code.

153-A

Car and boat allowances subject to withholding tax (including fixed allowances)

Car allowances subject to withholding tax paid on the basis of the distance driven are reported under this code, including car allowances that exceed the Directorate of Taxes' allowance rates and car allowances that do not meet the documentation requirements set out in the Tax Payment Regulations. The extra mileage allowance for employees in the rural postal and local distribution services and for rural police officers is reported under this code. The part of fixed car allowances, boat allowances etc. that is liable to withholding tax is also reported, without

stating the number of kilometres. If both types of allowance have been paid, the code is entered once for each allowance, cf. code group 700. Mileage allowance for travel in connection with work shall be treated as ordinary pay and reported under code 111-A. The Ministry of Finance's Regulations issued pursuant to the Tax Act section 6-44B second paragraph explain what is deemed to be travel in connection with work.

The information is reported as follows:

Amount:

Number of km:

155-A

Travel and subsistence allowances subject to withholding tax

Travel and subsistence allowances subject to withholding tax are reported under this code, including allowances that do not meet the documentation requirements stipulated by the Tax Payment Regulations and any 'additional allowance' that exceeds government rates, the Directorate of Taxes' Deduction Rates, or rates agreed in collective agreements. Cash remuneration for subsistence expenses covered directly by the employer that exceed the 'allowance for sundries' in the Norwegian government travel allowance regulations is reported here.

See code 111-A if the allowance is intended to cover daily travelling expenses for travel between the home and the workplace. Allowances for the use of private means of transport that are subject to withholding tax are reported under code 153-A.

Accommodation allowance subject to withholding tax is reported under 157-A.

Travel, subsistence and lodging allowances for foreign employees that are subject to withholding tax are reported under code 156 (-A).

If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

156-A

Travel, subsistence and lodging allowances etc. subject to withholding tax paid to foreigners staying in Norway

Travel, subsistence and lodging allowances etc. that are subject to withholding tax paid to the following persons are reported under this code:

- foreign employees who have handed in a tax deduction card with the standard deduction
- foreign employees resident for tax purposes in Norway, who are not entitled to a deduction for subsistence, lodging and home visits for commuting between Norway and a foreign country, and
- foreign employees who have limited liability to tax in Norway and who do not meet the requirements for being deemed to be commuters

The following payments only shall be reported under this code:

- allowances, including mileage allowances, to cover travel expenses in connection with home visits abroad. The amount, including the amount that is car allowance, the number of kilometres and the number of journeys must be stated when the payment is specified.
- amounts reimbursed by the employer on the basis of receipts to cover travel expenses in connection with home visits abroad. The amount and number of journeys must be stated when the payment is specified.

- allowances for and reimbursement of subsistence expenses paid during periods of work in Norway. See codes 610, 613, 614, 616, 619, 623 and 627 for subsistence allowance paid in connection with business travel in Norway or abroad during the period of work here. The period and amount must be specified when the payment is specified.
- allowances for and reimbursement of housing/overnight stay expenses for periods of work in Norway. See codes 157(-A), 610 and 613 for overnight stay allowances in connection with business travel in Norway or abroad during the period of work here. For free housing in employment relationships, see code 121-A or 526. The amount, type of housing and period must be stated when the payment is specified.

When the code is used for several different allowances/reimbursements, it must be specified and entered once for each allowance/reimbursement. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

157-A

Lodging allowance liable to withholding tax – in Norway or abroad

Lodging allowances liable to withholding tax – including allowances that do not meet the documentation requirements stipulated by the Tax Payment Regulations and any allowance that exceeds the actual lodging expenses – are reported under this code.

Undocumented overnight supplements (domestic rate) not liable to withholding tax are reported under code 610.

Lodging allowances subject to withholding tax paid to foreign employees (commuters) are reported under 156-A.

When the code covers benefits that are not liable to employer's National Insurance contributions, the code must be used without an '-A'.

The information is reported as follows:

Amount:

Number of days:

161-A

Scholarships subject to withholding tax

Scholarships subject to withholding tax are reported under this code. Scholarships are subject to withholding tax, in principle in their entirety, if they are fully or largely liable to tax. See below for information about taxation. Scholarships subject to withholding tax that are partially intended to cover expenses (not the recipient's ordinary living expenses or other private expenses) can be split in accordance with the rules for expense allowances (expense statement). In such cases, the part subject to withholding tax is reported here, while the part not subject to withholding tax is reported under code 818. If the scholarship is not split for the calculation of withholding tax, then the whole scholarship shall be reported here. Scholarships for deserving elderly artists shall be reported under code 211. Any questions relating to the duty to withhold/pay tax on scholarships should be addressed to the local tax office in connection with the payment.

The following applies to the tax assessment of certain types of scholarships:

- research scholarships paid in employment relationships are taxable. Research scholarships paid outside employment relationships are taxable in cases where the

amount replaces lost income from employment and in cases where the scholarship is paid as regular personal financial support in accordance with legislation or an agreement.

- sports scholarships. The state scholarship and top-level sports scholarship are taxable after deductions for deductible expenses. Any coverage of lost earnings is included in the taxable surplus.
- art scholarships. Special awards and culture prizes awarded by the state, county or municipality are tax-free. Travel and study scholarships, grants from the Ministry of Culture and Church affairs to allow artists to take paid leave from their ordinary jobs for short periods of time to engage in full-time artistic activities, start-up and material grants and start-up grants for authors are taxable to the extent to which the scholarship exceeds the expenses it is intended to cover and that are deductible pursuant to the normal rules. The scholarship for deserving elderly artists is paid as a regular personal financial support and is taxable; it shall be reported under code 211.
- travel scholarships. Surpluses from travel scholarships in employment relationships are taxable. Such scholarships outside employment relationships must be assessed in each case - contact the local tax office.
- educational grants. The question of taxability depends on a number of concrete circumstances, both inside and outside employment relationships, and it should be discussed with the the local tax office

If the code concerns payments not liable to employer's National Insurance contributions, the code must be used without an '-A'.

199-A

Other expense allowances subject to withholding tax

Other expense allowances subject to withholding tax are reported under this code, including (the list below is not exhaustive):

- work clothing allowance subject to withholding tax (not reimbursement of purchase of work clothes) – cf. code 112-A for the value of free work clothing and code 849 for uniform allowances not subject to withholding tax etc.
- cashing-up allowance subject to withholding tax – cf. code 849 for cashing-up allowances not subject to withholding tax
- dog keeping supplement subject to withholding tax – cf. code 849 for dog keeping supplements not subject to withholding tax
- office expenses allowance subject to withholding tax – cf. code 849 for office expenses allowance not subject to withholding tax

The payment must be specified in detail. If the code is used for several different allowances, it must be entered once for each allowance. If the code concerns remuneration not liable to employer's National Insurance contributions, the code must be used without an '-A'. Note that the coverage of private expenses and similar payments shall be reported under code 111-A or 113-A, alternatively 112-A or 136-A – or under a separate code (payments in kind).

The information is reported as follows:

Amount:

Number of km:

200 Pensions etc.

Pensions and other pension benefits are reported under this code group. Note that payments based on IPA/IPS shall not be reported in the Certificate of Pay and Tax Deducted. Employer's National Insurance contributions shall be calculated for the pension from an employer if the pension started running after 1 January 1988. Other pension benefits, for example payments in kind, are also subject to employer's National Insurance contributions if they are paid as part of such a pension relationship.

For *back payments* of pensions, see code 225.

For *back payments* of occupational and medical rehabilitation benefits, as well as for temporary disability benefit, see code 231.

211 Employment-related and non-employment-related pensions and employment-related annuities etc. (permanent field)

Cash pension benefits from others than the National Insurance scheme for which no employer's National Insurance contributions are payable are reported under this code. See also code 212-A, 216 (income from surrendered property) and the codes 225 (back payment) and 230 (payments in kind).

Employment-related annuities (group annuities) taken out before 1 January 2007 are reported under this code or code 212-A. New employment-related annuities (group annuities) taken out from 1 January 2007 and annuities taken out as continuation insurance are reported under code 238.

The information is reported as follows:

Amount:

Period:

212-A Employment-related pensions and annuities etc.

Cash pension benefits from others than the National Insurance scheme for which employer's National Insurance contributions are payable are reported under this code. This will normally apply to pensions that started running after 1 January 1988. See the introduction to the code group and codes 221 and 225 (back payment).

Employment-related annuities (group annuities) taken out before 1 January 2007 are reported under this code or code 211. New employment-related annuities (group annuities) taken out from 1 January 2007 are reported under code 238.

The information is reported as follows:

Amount:

Period:

Code 213 only applies to pay from special statement providers and it is included at the back of the list of codes.

214 Taxable back pay and back payments of pensions following a death

Back pay and back payments of pensions that exceeds one and a half times the National Insurance scheme basic amount (G) are reported under this code.

215

Pension in the month of death (tax-free)

All pensions paid out in the month of death are reported under this code, regardless of when in the month the death occurred. See also code 214.

216

Benefits derived from surrendered property

Benefits from surrendered property in agriculture and forestry are reported under this code. Other payments in kind are reported under code 230.

The gross rental value of housing for retired farmers on farms is stipulated at the following standard rates:

<i>Living space</i>	<i>Rental value</i>
Under 60 sq. m	NOK 12,000
60-100 sq. m	NOK 18,000
More than 100 sq. m	NOK 24,000

Living space is all space inside the exterior walls with a minimum headroom of 190 cm. The rental value is reduced by 25 per cent if the house/flat has no bathroom/shower or WC. If the distance from the house/flat to the administrative centre of the municipality is more than 15 km, the rental value is also reduced by 25 per cent. If both the above-mentioned conditions are met, the total reduction is 40 per cent.

The rental value is reduced proportionately if the retired farmer moves in/out during the year.

Codes 217-218 only apply to pay from special statement providers and are included at the back of the list of codes.

219

Taxable supplementary benefit for spouses

Supplementary benefit for spouses pursuant to the National Insurance Act section 3-24 first paragraph paid to recipients of disability pensions is reported under this code. Supplementary benefit for spouses pursuant to the National Insurance Act section 3-24 second paragraph paid to recipients of old-age pensions and corresponding supplementary benefit for spouses paid to recipients of early-retirement pensions in the public sector is also reported under this code, provided that payment of the supplementary benefit for a spouse started on 1 January 2011 or later. This code is used together with other applicable codes. Tax-free supplementary benefit for spouses is reported under code 242.

The information is reported as follows:

Amount:

Period:

Codes 220 - 224 only apply to pay from special statement providers and are included at the back of the list of codes.

225

Back payment of pension and National Insurance benefits

(This code also applies to others than the National Insurance scheme.) Back payments of pension and National Insurance benefits for the year in question are reported under this code. The code is used once for each of the previous years to which the back payment applies and is a specification of the back payment reported under codes 211, 212-A, 217-221, 223-224, 226-228, 232, 236, 240-243, 247 and 249. Back payments are reported under 'Back payment'. The type of back payment must be specified and entered once for each payment. For this code, 0 is reported under 'Amount'.

The information is reported as follows:

Amount: 0

Back payment:

Type of back payment:

Year:

Period:

Code 226 only applies to pay from special statement providers and is included at the back of the list of codes.

227

Early-retirement pension (AFP)

Payment of early-retirement pension (AFP) in the public sector is reported under this code. The code shall also be used by recipients of early-retirement pensions in the private sector that started running before 1 January 2011. If the code includes early-retirement pension liable to employer's National Insurance contributions, the code must be used with an '-A'. The retirement percentage for early-retirement pension is reported under 'Retirement percentage, early-retirement pension' when the pension is reduced in relation to income from employment. Taxable supplementary benefit for spouses is reported under code 219, and tax-free supplementary benefit for spouses is reported under code 242. Early-retirement pensions in the private sector that started running after 1 January 2011 are reported under code 243.

The information is reported as follows:

Amount:

Retirement percentage, early-retirement pension (AFP):

Period:

228

Children's pension from others than the National Insurance scheme

Children's pension paid by others than the National Insurance scheme is reported under this code. (Children's pension must be reported for the child.) The code includes both employment-related and non-employment-related pensions. The period and the provider's personal identification number are entered in the text field. If the code concerns children's pension that is liable to employer's National Insurance contributions, the code must be used with an '-A'.

The information is reported as follows:

Amount:

Period:

Provider's personal ID no.:

Code 229 only applies to pay from special statement providers and is included at the back of the list of codes.

230

Payments in kind in pension relationships

Pension benefits in the form of payments in kind are reported under this code. This includes (the list is not exhaustive):

- group life insurance premiums paid
- free use of a car for pensioners
- free housing, electricity, telephone etc. for pensioners

The payment must be specified in detail. When the code is used for several different payments, it must be specified and entered once for each payment. When the code concerns benefits payments to employer's National Insurance contributions, the code must be used with an '-A'. If the pension payments are subject to employer's National Insurance contributions, see the introduction to the code group.

Codes 231 up to and including code 237 only apply to payments from special statement providers, and have been included at the back of the list of codes.

238

New employment-related annuities (group annuities) and annuities taken out as continuity insurance

Payments from employment-related group annuities taken out from 1 January 2007 are reported under this code. The same applies to payments from annuities taken out as continuity insurance if no deduction from income was granted in connection with the tax assessment. The taxable payment from group annuities is reported under 'amount'. If the annuity is not taxable, 0 is reported under 'amount'. The total payment before deduction for the repayment of premium, the cash-in value of the insurance etc. is reported under 'total amount paid'. An employer's coverage of employment-related annuity premiums is reported under code 116-A. Payments from employment-related group annuities taken out before 1 January 2007 and payments from continuation insurances where a deduction has been granted for payments to the scheme are reported under code 211 or 212-A.

The information is reported as follows:

Amount:

Period:

Total amount paid:

Codes 239 up to and including code 242 only apply to payments from special statement providers, and have been included at the back of the list of codes.

243

New early-retirement pension (AFP) in the private sector

Payments of early-retirement pension (AFP) in the private sector are reported under this code if the pension started running on 1 January 2011 or later. When the code covers early-retirement pension liable to employer's National Insurance contributions, the code must be used with an '-'

A'. Early-retirement pensions in the private sector that started running before 1 January 2011 are reported under code 227.

The information is reported as follows:

Amount:

Period:

Codes 244 and 245 only apply to payments from special statement providers, and are included at the back of the List of Codes.

246

Benefit of low-interest loans to pensioners

The estimated taxable benefit of low-interest loans from former employers are reported under 'Amount' under this code. If more than one low-interest loan runs during the same period of time in the income year, then the code can be used collectively for all these loans. If the code concerns benefits liable to employer's National Insurance contributions, the code must be used with an '-A'.

247

Disability pension from others than the National Insurance scheme

Disability pension paid by others than the National Insurance scheme is reported under this code. *The permanent employment impairment* is stated in the text field. By employment impairment is meant that the ability to carry out income-generating work (earning ability) has been permanently impaired. The degree of impairment depends on how reduced the earning capacity is, cf. the National Insurance Act chapter 12. *No* degree of impairment shall be stated if there is any doubt about the degree or duration of the impairment. If the code concerns pension payments liable to employer's National Insurance contributions, the code must be used with an '-A'.

The information is reported as follows:

Amount:

Period:

Permanent employment impairment:

Code 248 only applies to pay from special statement providers and is included at the back of the list of codes.

249

Miscellaneous

This code shall only be used if none of the above codes can be used. The benefit must be specified in detail. When the code is used for several different benefits, it must be specified and entered once for each benefit. If the code concerns benefits liable to employer's National Insurance contributions, the code must be used with an '-A'.

Code 250 only applies to pay from special statement providers and is included at the back of the list of codes.

300

Amounts deducted on payment

This code group includes all reportable deductions from pay deducted by the employer.

Other deductions shall not be reported.

311

Union dues (permanent field)

The total union dues paid are reported under this code, both when they have been deducted from pay and when the employee has paid them directly to the trade union. The union can report dues paid directly under this code by using a Certificate of Pay and Tax Deducted (for example RF-1015 for laser printers) without having to fill in the RF-1166 Union Dues set of forms.

312

Pension premiums (permanent field)

Premiums for public and approved private pension schemes, including pension schemes for forest workers, fishermen and seafarers are reported under this code. Deducted payment for occupational pension schemes/defined-contribution pension schemes are also reported here.

314

National Insurance premiums and education and development fund premiums (permanent field)

The National Insurance premium is reported under this code. So are deducted premiums for the education and development fund in cases where the payment under code 111-A has not already been reduced correspondingly (the state).

315

Portacabin rent

Portacabin rent paid is reported under this code, both if it has been deducted from pay and if it has been paid directly by the employee (to the lessor).

400

Payments to self-employed persons, excl. VAT

There is a limited duty to report payments to self-employed persons, see code 401.

401

Payments etc. to self-employed persons (permanent field)

All reportable payments and payments in kind excl. VAT to self-employed persons are reported under this code, except for remunerations mentioned under codes 402-406 and 445-448.

Sections 6 and 7 in the Regulations of 30 December 1983 No 1974 limit the reportability for payments to self-employed persons. See the Directorate of Taxes' brochure *Lønnstaker eller næringsdrivende? (Employee or Self-Employed Person?)* – in Norwegian only) for clarification of who is deemed to be self-employed. Fees or other remuneration (for example royalties) paid to the creator of intellectual property and taxed as income from self-employment shall be reported under this code. Royalties taxed as capital income is reported under code 923.

Director's fees and remuneration (as a board member, member of a committee of representatives, other committee or council etc.) paid to self-employed persons must be reported under code 111-A or 114-A.

Codes 402 and 403 only apply to pay from special statement providers and are included at the back of the list of codes.

404

Remuneration to childminders minding a child in the childminder's home

Remuneration for private childminding carried out in the childminder's home when the child has not turned 12 before the end of the income year or is older but has special care needs is reported under this code. Remuneration for minding other children in the childminder's home shall be reported under code 401. Remuneration for minding children in the childminder's own home for family day care centres shall not be reported under this code. Remuneration for family day care centre employees is reported under code 111-A. For childminding in the child's home, see code 134. See the Directorate of Taxes' brochure *Skatteregler ved barnepass* (RF-2009) (*Tax Rules for Childminding* – in Norwegian only) for further information.

Information about gross amount paid, the amount of which is expense allowance and the number of children must be provided in the text field. The net amount, i.e. gross payment minus expense allowance, is reported in the amount column. In addition, information about the total number of months for which the childminder is entitled to an expense allowance (sum of the number of months for which she has minded each child) and the payer's personal identity number must also be provided.

The information is reported as follows:

Example:

Amount (net) 43,000

Expense allowance: 17,000

Gross payment: 60,000

Number of children: 2

Number of months: 20

Payer's personal identification no.: 160766 40342

Codes 405, 406, 444 and 445 only apply to payments from special statement providers and are included at the back of the list of codes.

446

Share of catch or of proceeds of sale of catch (including minimum share) to fishermen

Shares of catch or of proceeds of sale of catch to fishermen and hunters at sea are reported under this code. In addition, information about the period of participation in fishing and hunting at sea must be provided. This must be stated as the number of days.

The information is reported as follows:

Amount:

Number of days:

Codes 447 and 448 only apply to payments from special statement providers and are included at the back of the list of codes.

500

Payments in kind exempt from withholding tax

This code group covers payments in kind which are not subject to withholding tax, cf. skattebetalingsforskriften kapittel 5. Employment-related options are reported under a separate code (code 523). Payments in kind that are subject to withholding tax are reported under code group 100.

518

Free travel to and from work (free transport)

The number of days with wholly or partially free travel (e.g. with employer's means of transport) to and from the workplace is reported under this code. Cash allowances or tickets, including season tickets and discount cards for scheduled public transport between the home and workplace, are reported under code 111-A or 112-A, respectively.

The information is reported as follows:

Amount: 0

Number of days:

520

Free day care centre place

Tax-free coverage of costs relating to places in company day care centres and the number of children are reported under this code. Information about the total number of months for which day care has been covered (the sum of the number of months for each child) must also be provided.

The information is reported as follows:

Amount:

Number of children:

Number of months:

521

Employer's contribution to day care centres which are not company day care centres

Tax-free contributions to places in day care centres that are not company day care centres are reported under this code. Information about the total number of months for which day care has been covered (the sum of the number of months for each child) and the number of children must also be provided.

Any taxable part of the contribution must be reported under code 112-A.

The information is reported as follows:

Amount:

Number of children:

Number of months:

522

Free board and lodging for Norwegian employees who would have been entitled to deduction for extra expenses for periods of work entailing stays away from home

Amounts and number of days of wholly or partially free board and lodging (including reimbursement) in connection with periods of work entailing stays away from home for Norwegian employees who would have been entitled to deduction for extra board and lodging

expenses for periods of work entailing stays away from home are reported under this code. This benefit will normally be tax-free for the employees. See code 525 for free board and lodging for foreign employees who commute from abroad. For allowances for board and lodging to Norwegian employees, see code 623, 627, 155-A or 624. When a commuter is given free board (including subsistence expenses covered directly by the employer) or has board covered on the basis of receipts, savings on household costs in the home subject to withholding tax must be calculated and reported under code 143(-A).

The information is reported as follows:

Amount:

Number of days of board:

Number of days of lodging:

Type of housing:

523

Employment-related options

Options received in employment relationships are reported under this code. The capital value is only reportable if the option is unconditional. The information is reported in the text field as shown in the example below:

Number of option objects: 10 000

First exercise year: 2008

Last exercise year: 2011

Exercise price (total): 800 000

Option premium: 0

Capital value: 250 000

Option-related benefits when employment-related options are exercised or sold are reportable under code 131-A (cash payments) or code 133-A (payments in kind).

525

Free board and lodging for foreign employees who commute from abroad

The amount and number of days of wholly or partially free board and lodging (including reimbursements) in connection with periods of work are reported under this code for the following persons:

- foreign employees who commute from an EEA country who have not had a tax deduction card with the standard deduction and
- foreign employees who have limited liability to tax in Norway who commute from a country outside EEA and who have not had a tax deduction card with the standard deduction.

See codes 110(-A) and 121(-A) for free board and lodging for foreign employees who have had a tax deduction card with the standard deduction, foreign employees who are resident in Norway for tax purposes and are not entitled to deductions for commuting costs, and foreign employees who have limited liability to tax in Norway and are not commuters. See code 522 for free board and lodging for Norwegian employees who commute within Norway. For board and lodging allowances for foreign employees, see code 628 or 156(-A). When a commuter is given free board (including subsistence expenses covered directly by the employer) or has board covered on the basis of receipts (reimbursement), savings on household costs in the home subject to withholding tax must be calculated and reported under code 143(-A).

The information is reported as follows:

Amount:

Number of days of board:

Number of days of lodging:

Type of housing:

526

Free lodging for foreign employees who commute from abroad (not subject to withholding tax)

Benefits of wholly or partially free housing in employment relationships (including reimbursement) not subject to withholding tax are reported under this code for:

- foreign employees who commute from an EEA country who have not had a tax deduction card with the standard deduction and
- foreign employees who have limited liability to tax in Norway who commute from a country outside the EEA and who have not had a tax deduction card with the standard deduction.

See code 121(-A) for free board and lodging for foreign employees who have had a tax deduction card with the standard deduction, foreign employees who are resident in Norway for tax purposes and not entitled to deductions for commuting costs, and foreign employees who have limited liability to tax in Norway and are not commuters.

The information is reported as follows:

Amount:

Number of days:

Type of housing:

527-A

Free board not subject to withholding tax for offshore workers

Free board on offshore facilities not subject to withholding tax for employees (with a total personal income of NOK 600,000 or less for the income year (2011)) is reported under this code.

When the code concerns remuneration not liable to employer's National Insurance contributions, the code must be used without an '-A'.

Free board for offshore workers subject to withholding tax is reported under code 119(-A).

The information is reported as follows:

Amount:

Number of days:

549

Other payments in kind not subject to withholding tax

This code is used for payments in kind not subject to withholding tax for which no separate codes are given, cf. above. This code is used for, among other things, the taxable benefit of free motorcycle, free boat, free caravan and free cabin (not ordinary use of company cabins). The payments must be specified in detail. When the code is used for several different allowances it must be specified and entered once for each allowance.

600

Expense allowances for overnight stays and subsistence not subject to withholding tax

By 'expense allowance' is meant allowances for coverage of expenses that the recipient has incurred in the performance of his/her work, assignments or official duties – as opposed to coverage of private expenses.

Coverage of private expenses shall be reported under code 111-A or 113-A. The code groups cover expense allowances that are not subject to withholding tax. This may include allowances for travel both in Norway and abroad, with or without overnight stays.

Key regulations for the use of these codes are:

- The Tax Payment Regulations
- The Directorate of Taxes' deduction rates and standard estimation rules

Travel and subsistence allowances subject to withholding tax shall be reported under code 155-A – or under code 156 (-A). Overnight stay allowances subject to withholding tax are reported under code 157-(A).

610

Subsistence allowances incl. overnight stays for business travel – Norway/abroad Subsistence allowances and overnight supplement not subject to withholding tax and the number of days of business travel in Norway and abroad are reported under this code. Subsistence allowances are only reported under this code for hotel stays and when they have been paid in accordance with the Directorate of Taxes' allowance rates (or less).

Codes 623 and 627 shall be used for subsistence allowances in connection with overnight stays in bedsit/portacabin accommodation (private) or guest houses. Any additional subsistence allowance is reported under code 155-A. The subsistence allowance must be in accordance with the documentation requirements stipulated in the Tax Payment Regulations.

Undocumented night supplements are also reported when they have been paid for business travel in Norway at a rate of NOK 400 (or less).

Overnight stays covered on the basis of receipts are not reported.

Lodging allowances liable to withholding tax are reportable under code 157(-A).

The information is reported as follows:

Amount:

Of which subsistence allowance:

Number of days:

613

Subsistence allowances incl. overnight stays – hotel – Norway – compulsory posting Subsistence allowances and the number of days are reported under this code when the work stay in one place has lasted for more than 28 days and the employee has stayed in a hotel. The payment must not exceed rates stipulated in the Directorate of Taxes' allowance rates (or less).

Code 623 or 627 shall be used for subsistence allowances in connection with overnight stays in bedsit/portacabin accommodation (private) or guest houses if the employee would have been entitled to a deduction for extra subsistence expenses.

Subsistence allowances subject to withholding tax and any additional allowance are reported under code 155-A – or under code 156(-A).

The subsistence allowance must be in accordance with the documentation requirements set out in the Tax Payment Regulations. Only days relevant to payments by compulsory posting allowance (exceeding 28 days) are reported under this code. If there has been more than one such long stay, the code shall be used once for each stay. (For work stays abroad, see code 616, code 623 and code 627.) Overnight stays covered on the basis of receipts are not reported. The information is reported as follows:

Amount:

Number of days:

614

Subsistence allowances excl. overnight stays for business travel – Norway/abroad

Subsistence allowances, excl. overnight stays for business travel, paid in accordance with rates and documentation requirements in the Directorate of Taxes' allowance rates (or less). The subsistence allowance must be in accordance with the documentation requirements set out in the Tax Payment Regulations.

Subsistence allowances for business travel in Norway and abroad without overnight stays, paid by the airline's rates (or less), are reported under this code.

The information is reported as follows:

Amount:

Number of days:

616

Subsistence allowances for overnight stays in hotels – work stays abroad that exceed 28 days

Subsistence allowances and the number of days are reported under this code when the work stay in one place has lasted for more than 28 days. Payments must not exceed the Directorate of Taxes' allowance rates. The subsistence allowance must be in accordance with the documentation requirements set out in the Tax Payment Regulations. This code shall only be used when the employer knows that the employee stayed in a hotel. In other cases, code 623 or 627 shall be used if the employee would have been entitled to a deduction for extra subsistence expenses. Any additional subsistence allowance is reported under code 155-A. Only days relevant to payments by reduced rates (exceeding 28 days) are reported under this code. If there has been more than one continuous stays, the code shall be used once for each stay. See codes 613, 623 and 627 for travel with compulsory posting in Norway (more than 28 days). Lodging allowance subject to withholding tax is reported under code 157(-A). Overnight stays covered on the basis of receipts are not reported.

The information is reported as follows:

Amount:

Number of days:

Country:

619

Cash allowances for subsistence expenses covered directly by the employer (during business travel)

The cash allowance ('allowance for sundries') in connection with subsistence expenses covered directly by the employer that do not exceed the Directorate of Taxes' allowance rates. The number of days must also be stated. For commuters, the cash allowance ('allowance for sundries') in connection with subsistence expenses covered directly by the employer is reported

under code 620. If payments exceed the Directorate of Taxes' allowance rates, the excess amount must be reported under code 155-A.

The information is reported as follows:

Amount:

Number of days:

620

Cash allowances for subsistence expenses covered directly by the employer (commuter)

The cash allowance ('allowance for sundries') in connection with subsistence expenses covered directly by the employer that do not exceed the Directorate of Taxes' allowance rates and the number of days are reported under this code. For commuters, estimated savings on household costs in the home subject to withholding tax must be reported under code 143(-A). If the commuter enjoyed free lodging, that is reported under separate codes. If payments exceed the Directorate of Taxes' allowance rates, the excess amount must be reported under code 155-A. Cash allowances ('allowances for sundries') relating to business travel is reported under code 619.

The information is reported as follows:

Amount:

Number of days:

623

Subsistence allowances – bedsit/portacabin (private) – Norway/abroad – the Directorate of Taxes' deduction rates

Subsistence allowances for employees who would have been entitled to a deduction for extra subsistence expenses for periods of work entailing stays away from home, and corresponding to the Directorate of Taxes' deduction rates for a bedsit/portacabin (or less), are reported under this code. See code 627 for overnight stays at guesthouses. Any additional subsistence allowance is reported under code 155-A – or under code 156(-A). Night supplement not subject to tax withholdings (for travel in Norway) at a rate of NOK 400 (or less) is reported under code 610.

Lodging allowances subject to withholding tax are reported under code 157(-A).

The information is reported as follows:

Amount:

Number of days:

624

Lodging allowances – own portacabin or caravan

Allowance for lodging during stays away from home are reported under this code for taxpayers who have their own portacabin or caravan, when the allowance is paid in accordance with the standard estimation rules' deduction rate for undocumented lodging expenses.

The information is reported as follows:

Amount:

Number of days:

626

Subsistence allowances for overnight stays for long-haul drivers abroad – The Directorate of Taxes' standard estimation rates

Subsistence allowances and the number of days are reported under this code when the subsistence allowance is equivalent to the Directorate of Taxes' standard estimation rate for long-haul drivers abroad.

Lodging allowances subject to withholding tax are reported under code 157-(A).

The information is reported as follows:

Amount:

Number of days:

627

Subsistence allowances – guesthouse – Norway/abroad – the Directorate of Taxes' deduction rates

Subsistence allowances for employees who would have been entitled to a deduction for extra subsistence expenses for periods of work entailing stays away from home, and corresponding to the Directorate of Taxes' deduction rates for guesthouses (or less), are reported under this code.

See code 623 for overnight stays in a bedsit/portacabin (private). Any additional subsistence allowance is reported under code 155-A – or under code 156(-A).

Night supplement not subject to tax withholdings (for travel in Norway) at a rate of NOK 400 (or less) is reported under code 610.

Lodging allowances subject to withholding tax are reported under code 157-(A).

The information is reported as follows:

Amount:

Number of days:

628

Subsistence and lodging allowances for foreign employees who commute from abroad

When the documentation requirements in the Tax Payment Regulations have been met, allowances paid for subsistence and lodging and the number of days of work entailing stays away from home are reported under this code for the following persons:

- foreign employees who commute from an EEA country who have not had a tax deduction card with the standard deduction, and
- foreign employees who have limited liability to tax in Norway who commute from a country outside the EEA and who have not had a tax deduction card with the standard deduction.

See code 525 for free board and lodging for foreign employees who commute from abroad.

See code 156(-A) for subsistence and lodging allowance to foreign employees who have had a tax deduction card with the standard deduction, foreign employees who are resident in Norway for tax purposes and are not entitled to deductions for commuting costs, and foreign employees who have limited liability to tax in Norway and are not commuters.

The information is reported as follows:

Amount:

Of which subsistence allowance:

Number of days:

649

Miscellaneous

This code shall only be used if none of the above codes can be used. The remuneration must be specified in detail. When the code is used for several different allowances, it must be specified and entered once for each allowance.

700

Car allowances etc. not subject to withholding tax

Expense allowances not subject to withholding tax, such as car allowances, passenger supplements, trailer supplements, use of own motorboat, coverage of commuters' travel expenses in connection with home visits etc., are reported here. By 'expense allowance' is meant allowances for coverage of expenses that the recipient has incurred in the performance of his/her work, assignments or official duties – as opposed to coverage of private expenses.

Coverage of private expenses shall be reported under code 111-A or 113-A.

Car allowance subject to withholding tax shall be reported under code 153-A.

711

Car allowances not subject to withholding tax (permanent field)

Car allowances in accordance with the Directorate of Taxes' allowance rates (or less), when the documentation requirements in the Tax Payment Regulations have been met, are reported under this code.

Car allowances for the use of electric cars are reported under code 712.

Extra mileage allowances for employees in the rural postal and local distribution services and for rural police officers are reported under code 153-A. Mileage allowances for travel to/from work, cf. the Ministry of Finance's Regulations to the Tax Act section 6-44B, shall be considered as pay and reported under code 111-A. Travel to/from work that is tax-free pursuant to the Ministry of Finance's Regulations to the Tax Act section 5-15-6 is reported under code 916. Passenger supplements or other supplements shall be reported under code 714.

The information is reported as follows:

Amount:

Number of km:

712

Car allowances not subject to withholding tax – electric cars

Car allowances in accordance with the Directorate of Taxes' allowance rates (or less) for the use of own electric car, when the documentation requirements in the Tax Payment Regulations have been met, are reported under this code. Passenger supplements or other supplements shall be reported under code 714. Regular car allowances are reported under code 711.

The information is reported as follows:

Amount:

Number of km:

714

Other expense allowances (car, etc.) not subject to withholding tax based on the Norwegian government rates

Passenger supplements (must be specified) and trailer supplements (including allowance for vans' storage space) and allowances for driving on forest and construction roads pursuant to the Directorate of Taxes' allowance rates, when the documentation requirements in the Tax

Payment Regulations have been met, are reported under this code. Also reportable under this code are allowances not subject to withholding tax for the use of own motorboat or other means of transport on water, allowances for the use of own snowmobile, motorbike or moped, and allowance not subject to withholding tax for the use of a bike etc. in accordance with the Directorate of Taxes' allowance rates.

Additional allowance for the use of a car paid in addition to the ordinary rates is also reported under this code when such additional allowance is granted in accordance with the Directorate of Taxes' allowance rates and paid in accordance with the documentation requirements in the Tax Payment Regulations. The part of the allowance that corresponds to the ordinary rates is reported under code 711.

The information is reported as follows:

Amount:

Of which passenger supplement:

721

Cash allowances to cover travel expenses in connection with home visits for employees living away from home

Cash allowances not subject to withholding tax, including car allowance, paid to cover travel expenses in connection with home visits in Norway (for car allowance according to the Directorate of Taxes' standard estimation rates or less) are reported under this code. Cash allowances to cover foreign nationals' travel expenses in connection with home visits abroad are reported under code 156(-A) – or under code 725.

The information is reported as follows:

Amount:

Of which car allowance:

Number of km:

723

Coverage of home visits for employees living away from home – reimbursement or payment in kind

The amount and number of journeys are reported under this code when the employer has reimbursed expenses or bought tickets in connection with home visits in Norway. Free travel for foreign employees for home visits abroad is reported under code 112-A or code 137 – or under code 724. Reimbursement of foreign employees' travel expenses in connection with home visits abroad is reported under code 156(-A) – or under code 724.

The information is reported as follows:

Amount:

Number of journeys:

724

Free home visits abroad for employees living away from home

The amount and number of journeys are reported under this code when the employer has reimbursed expenses or bought tickets in connection with home visits abroad for the following persons:

- foreign employees who commute from an EEA country who have not had a tax deduction card with the standard deduction, and

- foreign employees who have limited liability to tax in Norway who commute from a country outside the EEA and who have not had a tax deduction card with the standard deduction.

For allowances for home visits abroad, see code 156(-A) – or code 725. Free home visits abroad for foreign employees who have had a tax deduction card with the standard deduction, for foreign employees who are resident in Norway for tax purposes and not entitled to deductions for commuting costs, and for foreign employees who have limited liability to tax in Norway and are not commuters, are reported under code 112-A or code 137. Reimbursement of these foreign nationals’ travel expenses in connection with home visits abroad is reported under code 156(-A).

The information is reported as follows:

Amount:

Number of journeys:

725

Cash allowances to cover travel expenses in connection with home visits abroad for employees living away from home

Cash allowances not subject to withholding tax, including car allowances, paid to cover travel expenses in connection with home visits abroad (for car allowances according to the Directorate of Taxes’ standard estimation rates or less) are reported under this code for the following persons:

- foreign employees who commute from an EEA country who have not had a tax deduction card with the standard deduction, and
- foreign employees who have limited liability to tax in Norway who commute from a country outside the EEA and who have not had a tax deduction card with the standard deduction.

The number of journeys and also, when car allowances are paid, the number of kilometres, shall also be reported. Cash allowances for travel expenses in connection with home visits abroad for foreign employees who have had a tax deduction card with the standard deduction, for foreign employees who are resident in Norway for tax purposes and not entitled to deductions for commuting costs, and for foreign employees who have limited liability to tax in Norway and are not commuters, are reported under code 156(-A). Reimbursement of these foreign nationals’ travel expenses in connection with home visits abroad is reported under code 156(-A).

For free home visits abroad, see code 112(-A) (137) – or code 724. The information is reported as follows:

Amount:

Of which car allowance:

Number of km:

Number of journeys:

749

Miscellaneous

This code shall only be used if none of the above codes can be used. The payments must be specified in detail. When the code is used for several different allowances, it must be specified and entered once for each allowance. When the code concerns remuneration liable to Employer’s National Insurance contributions, the code must be used with an ‘-A’.

800

Other expense allowances not subject to withholding tax

By 'expense allowance' is meant allowances for coverage of expenses that the recipient has incurred in the performance of his/her work, assignments or official duties – as opposed to coverage of private expenses. Coverage of private expenses shall be reported under code 111-A or 113-A. The codes for expense allowances subject to withholding tax are found in code group 150.

813

House moving allowances and compensation supplements

House moving allowances paid out in accordance with the government rates (special agreement) are reported under this code, as are compensation supplements to cover board and lodging expenses in connection with moving to a new place of work.

818

Scholarships not subject to withholding tax

Scholarships not subject to withholding tax, e.g. educational grants and travel scholarships, are reported under this code. See code 161-A for more detailed guidelines.

Code 823 only applies to pay from special statement providers and is included at the back of the list of codes.

824

Allowances pursuant to special agreements entered into by, among others, the Ministry of Foreign Affairs

Allowances pursuant to special agreements about supplements, allowances and payments in the foreign service and other similar agreements are reported under this code to the extent to which the allowance is tax-free pursuant to the Taxation Act section 5-15 (1) d.

825

Subsistence allowances in connection with overtime

Subsistence allowances agreed in collective agreements or not in connection with overtime of up to NOK 81 per day are reported under this code, provided that the taxpayer has been absent from the home for 12 hours or more. If a subsistence allowance exceeds NOK 81 per day, the excess amount shall be reported under code 149-A. If the requirement for absence from the home is not met, the whole amount must be reported under code 149-A.

The information is reported as follows:

Amount:

Number of days:

849

Other expense allowances not subject to withholding tax

Other expense allowances not subject to withholding tax are reported under this code, including (the list below is not exhaustive):

- cashing-up allowance not subject to withholding tax. See code 199-A for cashing-up allowance subject to withholding tax

- tools allowance agreed in collective agreements and estimated tools allowance for, among other things, chain saws for forest workers
- allowance not subject to withholding tax for uniforms and/or other special work clothes. Cf. code 199-A pertaining to work clothes allowances subject to withholding tax and code 112-A pertaining to the value of free work clothes
- allowance paid to cover tram or bus fares
- unemployment benefits, family supplements and accommodation and subsistence allowances paid to students of the Norwegian Railway School etc.
- office expenses allowances not subject to withholding tax. See code 199-A for office expenses allowances subject to withholding tax
- allowances to cover expenses incurred during performance of work duties, e.g. road tolls and parking meter allowances, allowances for petty expenses not subject to tax allowances and other expense allowances for which expenses statements have been prepared. The allowance shall not be reported when expenses as mentioned above are stated in the travel expenses claim
- dog keeping supplement not subject to withholding tax, including one-off contributions (police) and dog feeding allowance. Cf. code 199-A for allowances subject to withholding tax
- expense allowance – for family day care centres
- the expense part of foster home allowance etc.

The payment must be specified in detail. When the code is used for several different allowances, it must be specified and entered once for each allowance.

900 Other

This code group covers payments that do not fall naturally under any of the other code groups, including income which is not pensionable to the recipient (i.e. is to be treated as general income) etc. Remuneration to be taxed pursuant to the tax acts for Svalbard and Jan Mayen and the Antarctic, and withholding tax for income earned on Jan Mayen and in the Antarctic are also reported under this group of payments.

911

Tax-free compensation for pain and suffering

Payments of tax-free compensation for pain and suffering are reported under this code. The following compensations are tax-free in employment relationships and shall be reported here:

- compensation for permanent injury pursuant to the Norwegian Act relating to compensation in certain circumstances, section 3-2,
- compensation for non-economic loss pursuant to the Act relating to compensation in certain circumstances, sections 3-5 or 3-6 (provided that the compensation has been awarded in a final and enforceable judgment, or that the employer has acted in such a manner that the conditions have been met for awarding compensation for non-economic loss pursuant to the Act relating to compensation in certain circumstances),
- compensation for non-economic loss in connection with unfair dismissal with or without notice, limited to 1½ times the National Insurance basic amount, cf. the Working Environment Act section 15-12 and section 15-14. Tax-free severance pay is reported

under code 916. Taxable severance pay is reported under code 111-A. Taxable compensation in employment relationships is reported under code 111-A.

This code shall not be used for non-work-related compensation payments, for example ex gratia payments of compensation to victims of violence or compensation payments from insurance companies.

912-A

Payments to funds for athletes

Payments made to athletes' accounts in approved funds for athletes are reported under this code. See code 122 for payments from funds to athletes. The information is reported as follows:

Example:

Amount: 100,000

Name of the fund: The X federation's fund for athletes

913-A

Svalbard income

Income taxed pursuant to the Svalbard Taxation Act (PAYE). Gross pay is reported under amount, including:

- ordinary pay, fees, commissions
- holiday pay
- sick pay
- unemployment benefits during unemployment

The number of days is also reported.

The information is reported as follows:

Amount:

Number of days:

Wage earnings to be taxed pursuant to the Svalbard Taxation Act must be reported on a separate Certificate of Pay and Tax Deducted (electronically or using a standard form) which shall contain only allowances relating to the work on Svalbard. The employer must always enter municipality number "2100" in the field for employee's tax municipality in such certificates. Other payments in kind and expense allowances relating to the work on Svalbard shall be reported on the certificate under the normal codes for such allowances. This means that:

- free housing (free accommodation) is reported under code 121-A
- free use of a car is reported under code 118-A, 125-A or 135-A
- free holiday travel is reported under code 112(-A)

See the Taxation Act, section 12-2, for information about which remuneration is covered by the PAYE arrangement. Pensions and work-related annuities to persons resident on Svalbard (for a period in excess of 12 months) shall also be reported under code 913-A. If the employee has also earned income on the mainland, the employer must submit a separate Certificate of Pay and Tax Deducted for this income.

914-A

Income earned on Jan Mayen and in Norwegian dependencies in the Antarctic

Income taxed pursuant to the Jan Mayen and Antarctic Taxation Act is reported under this code. Gross pay is reported under amount. The number of days is also reported. Tax and National Insurance contributions deducted pursuant to the Jan Mayen and Antarctica Taxation Act are reported and specified under this code and shall not be reported under code 950 Payroll withholding tax.

The information is reported as follows:

Amount:

Number of days:

Tax:

National Insurance contributions:

Income and deductions reported under this code must always be reported in a separate Certificate of Pay and Tax Deducted which contains only income to be taxed pursuant to the Jan Mayen and Antarctic Taxation Act. Manual forms must always be used for the Certificate of Pay and Tax Deducted. Employers shall send such certificates directly to the employee's tax municipality (i.e. not together with their ordinary certificates to the municipality in which they have their registered office).

915-A

Pay etc. to foreign artists

Reportable pay etc. to foreign artists that are liable to tax pursuant to Act No 87 of 13 December 1996 relating to tax on foreign artists (the Foreign Artists Taxation Act) is reported under this code.

In principle, there is no obligation to issue Certificates of Pay and Tax Deducted for pay, fees and other remuneration to foreign artists etc. that are liable to tax pursuant to the Foreign Artists Taxation Act. If the artist becomes liable to tax as a resident of Norway, he will be liable to tax pursuant to the provisions of the Tax Act instead of the Foreign Artists Taxation Act from and including the income year preceding the income year when he becomes liable to tax as a resident.

When a foreign artist becomes tax resident, the employer at the time when the artist becomes tax resident in Norway is obliged to submit a Certificate of Pay and Tax Deducted for pay etc. paid to the artist in the current year before the artist became liable to pay tax as a resident. The income is to be reported under this code. Pay etc. paid in the current year for the period after the time when the artist became liable to tax as a resident must be reported under code 111-A, alternatively under code 129.

The employer at the time when the artist becomes tax resident in Norway is obliged to submit a Certificate of Pay and Tax Deducted for pay etc. paid to the artist in the previous year. The income is reported under this code. When reporting pay for two income years, the code shall be used twice.

The code must be used without an '-A' when it covers remuneration not liable to Employer's National Insurance contributions, for example when form E-101 or special notification from Norwegian National Insurance authorities states that the employee is exempt from Norwegian National Insurance. Payments of pay earned before the requirements for tax residence set out in the Taxation Act were met are reported under amount. In addition, information must be given about income year, the period when the pay was earned and the artist tax deducted from the amount.

For artists under net pay arrangements, the total gross pay after grossing up shall be reported under this code, for the period before the artist became liable to pay tax as a resident. The total net payment (taxable part), i.e. the basis for grossing up, is reported under the grossing-up basis. This basis includes cash pay and payments in kind subject to tax withholdings, expense allowances etc. (taxable part only). The taxable part shall be calculated pursuant to Norwegian rules. Pay etc. paid in the current year for the period after the time when the artist became liable to tax as a resident must be reported under code 961-A, alternatively under code 971-A. The information is reported as follows:

Amount:

Income year:

Period:

Artist tax deducted:

Basis for grossing up:

916

Tax-free payments

Tax-free payments are reported under this code, including (the list is not exhaustive):

- payments and holiday pay which the deceased was not actually and legally entitled to be paid before the death (inheritance)
- tax-free war hazard bonus
- tax-free severance pay
- tax-free part of additional severance pay
- tax-free back pay after a death
- tax-free back payments of pension after a death (can be reported)
- tax-free car allowances for travel to/from work paid by charitable or benevolent institutions or organisations (when the payment exceeds NOK 10,000 – the whole allowance must then be reported)
- tax-free allowances for travel to/from work because of extraordinary circumstances relating to the work, including security transport

The payment must be specified under “Text”, and is reported as follows:

Amount:

Text:

917

Tax-free income from employment for children under the age of 13

Tax-free income from employment of up to NOK 10,000 paid to children aged 12 years or younger at the end of the tax year is reported under this code. Only income from employment relating to concrete work performed by the child is covered by the tax exemption. Passive fees, e.g. for advertising photography of babies, are not covered by the tax exemption and must be reported under code 111-A, alternatively under code 129.

921

Petty expenses – seafarers

The number of days on board for which the employer has not covered most of the petty expenses is reported under this code. Days in connection with business travel and commuter

travel covered by the employer are not included. Stays of less than 48 hours that are included in the ordinary working hours shall not be reported under this code.

Number of days:

922

Number of days on board for seafarers

The number of days actually spent on board is reported under this code.

Number of days:

923

Other income

Other income that is not pensionable and that shall only be treated as general income is reported under this code. Examples include interest on overdue payment of wages, pensions, holiday pay etc. and repayment of previously paid-in pension contributions to the Norwegian Pension Insurance for Seamen. Royalties taxed as capital income are reported under this code. See code 401 for information about royalties that are income from self-employment.

924

Loss resulting from employment-related options

The amount taxed on acquisition of the option is reported under this code when the option lapses. The difference between the acquisition price and the exercise value is reported when an option is exercised at a lower value than the acquisition price. The difference between the acquisition price and the selling price is reported when an option is sold at a lower price than the acquisition price. A deduction from general income is granted.

The information is reported as follows:

Amount:

Year the option was granted:

925-A

Seafarers' wage supplement not subject to withholding tax

Seafarers' wage supplements that are tax-free and not subject to withholding tax etc. are reported here.

The employer reports the seafarers' wage supplements not subject to withholding tax in the amounts column. The number of months of seafarers' wage supplements not subject to withholding tax is also reported. When reporting remuneration not liable to employer's National Insurance contributions, the code must be used without an '-A'. Seafarers' wage supplements subject to withholding tax are reportable under code 117(-A).

The information is reported as follows:

Amount:

Number of months:

Code 926 only apply to payments from special statement providers and is included at the back of the list of codes.

927-A

Pay and other remuneration not liable to tax for persons who are members of the National Insurance scheme

Pay and other cash remuneration paid to persons who are members of the Norwegian National Insurance scheme is reported under this code when the income is not liable to tax in Norway. The code shall only be used for pay etc. to the following groups (the list is exhaustive):

- Cross-border commuters who are tax resident in Finland or Sweden, for income earned in Norway, cf. the Protocol to the Nordic Tax Treaty section VI
- Foreign employees who are engaged in land transport in two or more EEA countries. This code shall only be used for income earned abroad. Income earned in Norway is reported under either code 111-A or code 129.
- Foreign airline personnel who carry out work in two or more EEA countries, when the income is not taxable in Norway. Income liable to tax in Norway is reported under code 111-A or code 129
- Persons who are tax resident in another Nordic country and who work on board Norwegian-registered fishing vessels
- Persons who are tax resident in an EEA country other than the Nordic countries and who work on board Norwegian-registered fishing vessels. This code shall only be used for income earned outside Norwegian territorial waters. Income earned in Norwegian territorial waters is reported under code 111-A or code 129.

The code must be used without an '-A' when form E-101 or special notification from Norwegian National Insurance authorities states that the employee is exempt from membership of the Norwegian National Insurance scheme. Pay etc. to foreign seafarers insured in Norway without being liable to tax shall be reported under code 126-A. Tax and National Insurance contributions deducted are reported under code 950.

The information is reported as follows:

Period:

Amount:

Code 928 only applies to payments from special statement providers, and is included at the back of the List of Codes.

949

Miscellaneous

This code shall only be used if none of the above codes can be used. The payments must be specified in detail. When the code is used for several different allowances, it must be specified and entered once for each allowance. When the code concerns payments liable to employer's National Insurance contributions, the code must be used with an '-A'.

950

Payroll withholding tax

Payroll withholding tax to Norway is reported under this code.

950

Payroll withholding tax (permanent field)

Regular deductions of National Insurance contributions for employees who are not taxed in Norway are also reported here. National Insurance contributions deducted to be paid to NAV National Office for Social Insurance Abroad are not reportable. Tax and National Insurance contributions deducted for Svalbard are also included here. Tax and National Insurance contributions deducted for Jan Mayen and the Antarctic shall not be included here (reported under code 914-A). National Insurance contributions deducted for cross-border commuters that are not liable to tax in Norway are not reportable.

Withholding tax deducted from pension payments to persons who are not tax resident in Norway shall be reported here. The municipality number 2435 Pension abroad shall be stated as the taxpayer's tax municipality on the Certificate of Pay and Tax Deducted.

960 970

Net pay arrangement

Pay, payments in kind, expense allowances and other allowances to employees employed under a net pay arrangement, i.e. when the employer has undertaken to pay the employee's taxes, are reported under this code group. The employer has a duty to base the reporting of pay on gross pay. The employer is responsible for a correct calculation of gross pay (grossing up) when practising net pay arrangements. Tax West, the Central Office for Foreign Tax Affairs or the local tax office can provide more detailed information about how grossing up shall be done.

961-A

Pay etc. for employees employed under net pay arrangements - work carried out in Norway

Pay and other cash allowances and payments in kind subject to withholding tax, expense allowances etc. are reported under this code. The code shall be used regardless of whether Norway or another country has the right to levy tax. The total gross pay after grossing up is reported under amount. The total net pay (taxable part), i.e. the basis for grossing up, is reported under basis for grossing up. This basis includes cash pay and payments in kind subject to withholding tax, expense allowances etc. (taxable part only). The taxable part shall be calculated in accordance with Norwegian rules. The pay paid in cash is reported under cash pay. Under taxable benefit from payments in kind subject to withholding tax, expense allowances etc., the total net taxable benefit of, among other things, the following is reported:

- free housing in employment relationships
- free use of a car in employment relationships
- the benefit of low-interest loans from employers
- allowances, including car allowances, to cover travel expenses in connection with home visits abroad.
- reimbursement of travel expenses in connection with home visits abroad
- subsistence allowances in connection with periods of work in Norway
- allowance for housing/overnight stays in connection with periods of work in Norway
- employer's coverage of employee's National Insurance contributions abroad

Subsistence and overnight stay allowances not subject to withholding tax in connection with business travel in Norway or abroad during the period of work shall not be included in the basis for grossing up, but be reported under code group 600. The code must be used without an '-A' when it concerns remuneration not liable to employer's National Insurance contributions, for example when form E-101 or special notification from Norwegian National Insurance authorities states that the employee is exempt from Norwegian National Insurance. If the

remuneration is liable to employer's National Insurance contributions only for part of the period, the code must be used twice, once with and once without the '-A'.

The information is reported as follows:

Amount:

Basis for grossing up:

Cash pay:

Taxable benefit, payments in kind subject to withholding tax, expense allowances etc.:

Table no.:

Number of twelfths used in grossing up:

971-A

Pay etc. for employees employed under net pay arrangements - work carried out abroad

Pay and other cash remuneration and payments in kind subject to withholding tax, expense allowances etc. are reported under this code. The code shall be used regardless of whether Norway or another country has the right to levy tax. The total gross pay after grossing up is reported under amount. The total net payment (taxable part), i.e. the basis for grossing up, is reported under basis for grossing up. This basis includes cash pay and payments in kind subject to withholding tax, expense allowances etc. (taxable part only). The taxable part shall be calculated in accordance with Norwegian rules. The pay paid in cash is reported under cash pay. Under taxable benefit from payments in kind subject to withholding tax, expense allowances etc., the total net taxable benefit of, among other things, the following is reported:

- free housing in employment relationships
- free use of a car in employment relationships
- the benefit of low-interest loans from employers
- allowances, including car allowances, to cover travel expenses in connection with home visits in Norway
- reimbursement of travel expenses in connection with home visits in Norway
- subsistence allowance in connection with periods of work abroad
- allowance for housing/overnight stays in connection with periods of work abroad
- employer's coverage of employee's National Insurance contributions abroad

Under foreign tax, tax paid abroad shall be reported. Tax paid abroad shall not be included in the basis for grossing up. The country in which the work has been carried out is stated under country. Under period of time, the period of time during which the net pay was earned is reported.

Subsistence and overnight stay allowances not subject to withholding tax in connection with business travel in Norway or abroad during the period of work abroad shall not be included in the basis for grossing up, but be reported under code group 600.

When the code concerns remuneration not liable to employer's National Insurance contributions, the code must be used without an '-A', for example when form E-101 or special notification from the Norwegian National Insurance authorities states that the employee is exempt from Norwegian National Insurance or that the work has been carried out abroad by a foreign national who is not a member of the National Insurance scheme. If the payment is liable to employer's National Insurance contributions for only part of the period, the code must be used twice, once with and once without the '-A'.

The information is reported as follows:

Amount:

Basis for grossing up:

Cash pay:
Taxable benefit, payments in kind subject to withholding tax, expense allowances etc.:
Foreign tax:
Country:
Period of time:

Special codes

Special codes for use only by the Norwegian Labour and Welfare Administration (NAV), public offices etc. and the Guarantee Fund for Fishermen

Codes 138, 145-148, 217-224, 226, 231, 233-236, 239-242, 245, 250, 403, 405, 406, 444 and 445 are used for reporting only by the Norwegian Labour and Welfare Administration (NAV). Codes 447 and 448 are used only by the Guarantee Fund for Fishermen and by NAV. See code 225 for back payment of pension and National Insurance benefits etc. See code 231 for back payment of medical and occupational rehabilitation benefits, temporary disability benefits, sick pay and unemployment benefits during unemployment. Codes 127-A, 128-A, 142-A, 213, 229, 232, 237, 248, 402 and 823 apply to reporting from other public statement providers etc. Code 926 apply to reporting from NAV and other public statement providers etc

127-A

Pay from the Norwegian state earned abroad

Pay and other remuneration from the Norwegian state to Norwegian citizens resident for tax purposes abroad are reported under this code when the pay etc. has been earned abroad, cf. the Storting's decision concerning taxes. Holiday pay related to pay reported under code 127-A for previous income years is reported under code 149-A.

The information is reported as follows:

Amount:
Period:
Country:

128-A

Bonuses in the armed forces

Bonuses paid by the Norwegian armed forces shall be reported under this code for the applicable years. The code is used once for each year in which a bonus has been paid.

The information is reported as follows:

Amount:
Year:

138

Parental benefit from the National Insurance scheme

Parental benefit paid by the Norwegian Labour and Welfare Administration are reported under this code. Sick pay and pregnancy benefit from the Norwegian Labour and Welfare Administration are reported under code 148.

The information is reported as follows:

Amount:
Period:

142-A**Redundancy pay**

Redundancy pay from government or municipal employers is reported under this code.

145**Unemployment benefits to fishermen who only receive seafarers' wages**

Unemployment benefits to fishermen and hunters at sea who only receive seafarers' wages are reported under this code.

The information is reported as follows:

Amount:

Period:

146**Sickness benefits to fishermen who only receive seafarers' wages**

Sickness benefits to fishermen and hunters at sea who only receive seafarers' wages are reported under this code.

The information is reported as follows:

Amount:

Period:

147**Unemployment benefits paid by the National Insurance scheme**

Unemployment benefits paid by the Norwegian Labour and Welfare Service are reported under this code.

The information is reported as follows:

Amount:

Period:

148**Sickness benefits from the National Insurance scheme**

Sickness benefits paid by the Norwegian Labour and Welfare Service are reported under this code.

The information is reported as follows:

Amount:

Period:

213**Child maintenance payments**

Maintenance payments to children paid by public offices are reported under this code. (Child maintenance must be reported for the child.) Information about the period and the provider's personal identity number is reported in the text field (in this context, the provider is the person who has day-to-day care and control of the child). The code is used once for each child. See code 229 for payment of tax-free child maintenance. For payments to former spouses, see code 248.

The information is reported as follows:

Amount:

Period:

Provider's personal identity number:

217

Old-age pensions from the National Insurance scheme

Old-age pensions paid by the National Insurance scheme are reported under this code.

How the pension breaks down between basic pension and supplementary pension is reported in the text field. A pensioner can choose to draw 20, 40, 50, 60, 80 or 100 per cent of the full pension. The percentage must be stated under 'Retirement percentage'. If different retirement percentages apply to different periods in one income year, the code must be used separately for each of the periods.

The information is reported as follows:

Amount:

Basic pension:

Supplementary pension:

Retirement percentage:

Period:

218

Disability pensions from the National Insurance scheme

Disability pensions paid by the National Insurance scheme are reported under this code. How the pension is broken down between basic pension and supplementary pension and the degree of disability are entered in the text field.

The information is reported as follows:

Amount:

Basic pension:

Supplementary pension:

Period:

Degree of disability:

219

Supplementary benefits for spouses from the National Insurance scheme

Supplementary benefits for spouses paid by the National Insurance scheme are reported under this code. This code is used together with any other applicable codes.

The information is reported as follows:

Amount:

Period:

220

Children's pensions from the National Insurance scheme

Children's pensions paid by the National Insurance scheme are reported under this code. The provider's personal identity number is provided in the text field.

The information is reported as follows:

Amount:
Period:
Provider's personal identity number:

221

Provisional disability benefits from the National Insurance scheme pending pension benefits

Provisional disability benefits granted pending pension benefits are reported under this code. The degree of disability is entered in the text field. The information is reported as follows:

Amount:
Period:
Degree of disability:

222

Occupational and medical rehabilitation benefits from the National Insurance scheme

Medical rehabilitation benefits during medical treatment granted with the expectation of recovery, and occupational rehabilitation benefits to cover subsistence during occupational rehabilitation, are reported under this code. Such benefits will not be granted after 1 March 2010. The code can only be used for payments relating to the period before 1 March 2010, and for any back payments relating to the same period. As from 1 March 2010, the new code 239 Work assessment allowance shall be used. The information is reported as follows:

Amount:
Period:

223

Tax-free basic benefits and supplementary benefits from the National Insurance scheme

Basic benefits and supplementary benefits granted pursuant to the National Insurance Act chapter 6 are reported under this code. The information is reported as follows:

Amount:
Period:

224

Transitional benefits for a single parent

Transitional benefits granted pursuant to the National Insurance Act chapter 15 are reported under this code. The information is reported as follows:

Amount:
Period:

226

Transitional benefits for a surviving spouse etc.

Transitional benefits for a surviving spouse granted pursuant to the National Insurance Act chapter 17 are reported under this code. Transitional benefit or pension for former family carers pursuant to Chapter 16 of the National Insurance Act is also reported under this code. The information is reported as follows:

Amount:

Period:

229

Child maintenance payments (tax-free)

Tax-free maintenance payments to children paid by public offices are reported under this code. (Child maintenance must be reported for the child.) Information about period and the provider's personal identity number is reported in the text field (in this context, the provider is the person who has day-to-day care and control of the child). The code is used once for each child. See code 213 for taxable child maintenance payments. For payments to former spouses, see code 248.

The information is reported as follows:

Amount:

Period:

Provider's personal identity number:

231

Back payment of medical and occupational rehabilitation benefits, temporary disability benefits, sickness benefits and unemployment benefits during unemployment

Back payment of medical and occupational rehabilitation benefits, temporary disability benefits, sickness benefits and unemployment benefits during unemployment are reported under this code for the year to which they apply. The code is used once for each of the previous years to which the back payment applies and is a *specification* of the back payment reported under codes 138, 145-148, 222, 233 or 239. Back payments are reported under 'Back payment'. The type of back payment must be specified and entered once for each benefit. For this code, 0 is reported under 'Amount'.

The information is reported as follows:

Amount: 0

Back payment:

Type of back payment:

Year:

Period:

232

Introductory benefits

Introductory benefits (pursuant to the Introduction Act) to newly arrived immigrants are reported under this code.

The information is reported as follows:

Amount:

Period:

233

Temporary disability benefits

Temporary disability benefits paid by the Norwegian Labour and Welfare Service are reported under this code. Standardised supplementary benefits for children to recipients of temporary disability benefits are also reported under this code. See code 236 for means-tested supplementary benefits for children. The degree of disability is entered in the text field. Such benefits will not be granted after 1 March 2010. The code can only be used for payments relating to the period before 1 March 2010, and for any back payments relating to the same period. As from 1 March 2010, the new code 239 Work assessment allowance shall be used. The information is reported as follows:

Amount:

Period:

Degree of disability:

234

Supplementary benefits for persons who have only lived in Norway for a short period

Supplementary benefits for persons who have only lived in Norway for a short period are reported under this code. The period of time is entered in the text field. The information is reported as follows:

Amount:

Period:

235

Tax-free supplementary benefits

Tax-free supplementary benefits pursuant to the National Insurance Act section 11-12 are reported under this code.

Tax-free childminding benefits are reported under code 245.

The information is reported as follows:

Amount:

Period:

236

Means-tested supplementary benefit for children paid to recipients of temporary disability benefits

Means-tested supplementary benefits for children paid to recipients of temporary disability benefits by the Norwegian Labour and Welfare Administration are reported under this code. Temporary disability benefits are reported under code 233. Standardised supplementary benefits for children paid to recipients of temporary disability benefits are reported under code 233.

Such benefits will not be granted after 1 March 2010. The code can only be used for payments relating to the period before 1 March 2010, and for any back payments relating to the same period. As from 1 March 2010, the new code 239 Work assessment allowance shall be used.

The information is reported as follows:

Amount:

Period:

237**Qualification benefits**

Qualification benefits (pursuant to the Act relating to Social Services in the Labour and Welfare Administration) are reported under this code. Standardised supplementary benefits for children paid to recipients of qualification benefits are also reported under this code.

The information is reported as follows:

Amount:

Period:

239**Work assessment allowance**

Any work assessment allowance pursuant to the National Insurance Act Chapter 11 is reported under this code. The code is valid as from 1 March 2010. The work assessment allowance replaces occupational and medical rehabilitation benefits and temporary disability benefits, and codes 222, 233 and 236 shall no longer be used after 1 March 2010.

The information is reported as follows:

Amount::

Period:

240**War pension etc.**

War pension and surviving spouse's pension based on a war pension are reported under this code.

The information is reported as follows:

Amount:

Includes surviving spouse's pension in the amount of:

Period:

241**Surviving spouses' pension from the National Insurance scheme**

Surviving spouses' pension granted pursuant to the National Insurance Act chapter 17 are reported under this code. How the pension is broken down between basic pension and supplementary pension is reported in the text field.

The information is reported as follows:

Amount:

Basic pension:

Supplementary pension:

Period:

242**Tax-free supplementary benefit for spouses**

Supplementary benefit for spouses pursuant to the National Insurance Act section 3-24 paid to recipients of old-age pensions and corresponding supplementary benefit for spouses paid to

recipients of early-retirement pensions is reported under this code. The code shall only be used for those who were already recipients of supplementary benefit for spouses on 31 December 2010. This code is used together with other applicable codes. Taxable supplementary benefit for spouses is reported under code 219.
The information is reported as follows:

Amount:
Period:

244

Pregnancy benefit

Pregnancy benefit paid by the Norwegian Labour and Welfare Service is reported under this code.

The information is reported as follows:

Amount:
Period:

245

Tax-free childminding benefits from the National Insurance scheme

Tax-free childminding benefits paid pursuant to the National Insurance Act are reported under this code.

The information is reported as follows:

Amount:
Period:

248

Maintenance payments to former spouses

Maintenance payments to former spouses paid by public offices are reported under this code. See codes 213 and 229 for child maintenance payments.

250

Proposed special allowances

The Norwegian Labour and Welfare Administration's proposal for special allowances is reported under this code under 'Amount'.

402

Subsistence allowances

Subsistence allowances to self-employed persons is reported under this code, as is how many persons the subsistence allowance is for. Allowance for subsistence providers who provide subsistence to patients without this being deemed to constitute business activity is reported under code 111-A.

The information is reported as follows:

Example:

Amount: 200 000

Number of persons: 4

403**Unemployment benefits during unemployment paid to self-employed persons**

Unemployment benefits during unemployment paid to self-employed persons are reported under this code. Unemployment benefits to fishermen and hunters at sea that replace income from self-employment are reported under code 447.

405**Sickness benefits etc. paid to self-employed persons**

Sickness benefits, parental benefit and pregnancy benefit paid to self-employed persons are reported under this code. Sickness benefits to fishermen and hunters at sea that replace income from self-employment are reported under code 448. Code 445 is used in a similar way for farmers and foresters. Sickness benefits that replace income from self-employment for childminders who mind children in their own home, or for family day care centres in one's own home, are reported under code 444.

406**Patient's payments and transport allowance for doctors**

Charges paid by patients and transport allowances are reported under this code. The information is reported as follows:

Amount:

Of which patient charges:

444**Sickness benefits etc. to childminders**

Sickness benefits etc. that replace income from self-employment for childminders who mind children in their own home and family day care centres in one's own home are reported under this code. Sickness benefits that replace income from self-employment for childminding outside of one's own home are reported under code 405.

The information is reported as follows:

Amount:

Period:

445**Sickness benefits etc. paid to farmers and foresters**

Sickness benefits, parental benefits and pregnancy benefits paid to farmers and foresters to replace income from self-employment are reported under this code.

447**Unemployment benefits to fishermen**

Unemployment benefits to fishermen and hunters at sea that replace income from self-employment are reported under this code.

The information is reported as follows:

Amount:

Period:

448

Sickness benefits etc. to fishermen

Sickness benefits, parental benefits and pregnancy benefits paid to fishermen and hunters at sea to replace income from self-employment are reported under this code.

The information is reported as follows:

Amount:

Period:

823

Local allowances

(This code is only used by Norway Post.) Allowances not subject to withholding tax for employees who use part of their home as a public office is reported under this code.

926

Tax-free payments from public authorities and entities etc.

Compensations, grants, contributions, National Insurance benefits and other benefits etc. paid out during the income year that are not reportable under other provisions of the Tax Assessment Act section 6, cf. Regulations No 386 of 17 April 2008, are reported under this code.

The following tax-free payments shall be reported:

- financial benefits pursuant to section 4 of the Act relating to Social Services in the Labour and Welfare Administration,
- housing allowance pursuant to section 16 of the Act relating to the Norwegian State Housing Bank and non-employment-related municipal housing allowance,
- child benefit pursuant to the Child Benefit Act,
- cash benefit for parents of infants pursuant to the Cash Benefit Act,
- lump sum benefit on birth and adoption pursuant to the National Insurance Act section 14-17,
- the permanent injury part of war pensions, cf. the Tax Act section 5-43 first paragraph letter g no 3 and 4,
- compensation for permanent injury following occupational injury, cf. the National Insurance Act section 13-17,
- the permanent injury part of disability pensions pursuant to the Act relating to Occupational Injuries Insurance for occupational injuries suffered before 1 January 1971.

Only personal benefits are reportable. The payments must be specified in more detail. When the code is used for several different benefits, it must be specified and entered once for each benefit. Under 'Period', state the month in which the benefit was paid. When such benefits were paid for several distinct periods, the code must be used for each period.

The information is reported as follows:

Amount:

Type of benefit:

Period:

928

Benefit of free housing including 'compensation supplement' for state employees abroad

This code applies to state employers only. The code shall only be used if compensation supplement is paid in connection with wholly or partially free service accommodation abroad. Both the benefit of free housing and the compensation supplement are reported under this code.

The benefit of free housing shall also be reported under code 121-A in order for the amount to be included in the taxation basis. The compensation supplement shall be reported under code 111-A or code 113-A. If no compensation supplement is paid, the benefit of free housing shall only be reported under code 121-A.

Codes for names of countries

List of country codes.

A

Afghanistan AF
Åland Islands AX
Albania AL
Algeria DZ
American Samoa AS
Andorra AD
Angola AO
Anguilla AI
Antarctica AQ
Antigua and Barbuda AG
Argentina AR
Armenia AM
Aruba AW
Australia AU
Austria AT
Azerbaijan AZ

B

Bahamas BS
Bahrain BH
Bangladesh BD
Barbados BB
Belarus BY
Belgium BE
Belize BZ
Benin BJ
Bermuda BM
Bhutan BT
Bolivia BO
Bosnia and Herzegovina BA
Botswana BW
Bouvet Island BV
Brazil BR
British Indian Ocean Territory IO
Brunei BN
Bulgaria BG
Burkina Faso BF
Burundi BI

C

Cambodia KH
Cameroon CM
Canada CA
Cape Verde CV
Cayman Islands KY
Central African Republic CF
Chad TD
Chile CL
China CN
Christmas Island CX
Cocos Islands (Keeling Islands) CC
Colombia CO
Comoros KM
Congo (Brazzaville) CG
Congo, The Democratic Rep. of CD
Cook Islands CK
Costa Rica CR
Côte d'Ivoire CI
Croatia HR
Cuba CU
Cyprus CY

Czech Republic CZ

D

Denmark DK
Djibouti DJ
Dominica DM
Dominican Republic DO

E

Ecuador EC
Egypt EG
El Salvador SV
Equatorial Guinea GQ
Eritrea ER
Estonia EE
Ethiopia ET

F

Falkland Islands (Malvinas) FK
Faroe Islands FO
Fiji FJ
Finland FI
France FR
French Guiana GF
French Polynesia PF
French Southern Territories TF

G

Gabon GA
Gambia GM
Georgia GE
Germany DE
Ghana GH
Gibraltar GI
Greece GR
Greenland GL
Grenada GD
Guadeloupe GP
Guam GU
Guatemala GT
Guernsey GG
Guinea GN
Guinea-Bissau GW
Guyana GY

H

Haiti HT
Heard island and McDonald Islands HM
Holy See (Vatican City State) VA
Honduras HN
Hong Kong HK
Hungary HU

I

Iceland IS
India IN
Indonesia ID
Iran IR
Iraq IQ
Ireland IE
Isle of Man IM
Israel IL
Italy IT

J

Jamaica JM
Japan JP
Jersey JE
Jordan JO

K

Kazakhstan KZ
Kenya KE
Kiribati KI
Korea – see North Korea and South Korea
Kuwait KW
Kyrgyzstan KG

L

Laos LA
Latvia LV
Lebanon LB
Lesotho LS
Liberia LR
Libya LY
Liechtenstein LI
Lithuania LT
Luxembourg LU

M

Macao MO
Macedonia MK
Madagascar MG
Malawi MW
Malaysia MY
Maldives MV
Mali ML
Malta MT
Marshall Islands MH
Martinique MQ
Mauritania MR
Mauritius MU
Mayotte YT
Mexico MX
Micronesia FM
Moldova MD
Monaco MC
Mongolia MN
Montenegro ME
Montserrat MS
Morocco MA
Mozambique MZ
Myanmar (Burma) MM

N

Namibia NA
Nauru NR
Nepal NP
Netherlands NL
Netherlands Antilles AN
New Caledonia NC
New Zealand NZ
Nicaragua NI
Niger NE
Nigeria NG
Niue NU
Norfolk Island NF
North Korea KP
Northern Mariana Islands MP
Norway NO

O
Oman OM

P
Pakistan PK
Palau PW
Palestinian Territory PS
Panama PA
Papua New Guinea PG
Paraguay PY
Peru PE
Philippines PH
Pitcairn Island PN
Poland PL
Portugal PT
Puerto Rico PR

Q
Qatar QA

R
Réunion RE
Romania RO
Russia RU
Rwanda RW

S
Saint Helena SH
Saint Lucia LC
Saint Pierre and Miquelon PM
Saint Vincent and The Grenadines VC
Samoa WS
San Marino SM
São Tomé and Príncipe ST
Saudi Arabia SA
Senegal SN
Serbia RS
Seychelles SC
Sierra Leone SL
Singapore SG
Slovakia SK
Slovenia SI
Solomon Islands SB
Somalia SO
South Africa ZA
South Georgia GS
South Korea KR
Spain ES
Sri Lanka LK

St. Kitts and Nevis (previously Saint
Christopher and Nevis) KN
Sudan SD
Suriname SR
Svalbard and Jan Mayen SJ
Swaziland SZ
Sweden SE
Switzerland CH
Syrian Arab Republic SY

T
Taiwan, province of China TW
Tajikistan TJ
Tanzania, the United Republic of TZ
Thailand TH
Timor-Leste (East Timor) TL
Togo TG
Tokelau TK
Tonga TO
Trinidad and Tobago TT
Tunisia TN
Turkey TR
Turkmenistan TM
Turks and Caicos Islands TC
Tuvalu TV

U
Uganda UG
Ukraine UA
United Arab Emirates AE
United Kingdom GB
United States US
United States Minor Outlying Islands (am.)
UM
Uruguay UY
Uzbekistan UZ

V
Vanuatu VU
Venezuela VE
Vietnam VN
Virgin Islands (GB) VG
Virgin Islands (US) VI

W
Wallis and Futuna Islands WF
Western Sahara EH

Y
Yemen YE

Z
Zambia ZM
Zimbabwe ZW

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L	Code
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Pregnancy benefit, see parental benefit	
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