

Employer's payment record for National Insurance contributions and payroll withholding tax

1.0 Information about the record and the employer				From employer (client)		2.0 Employer's National Insurance contributions					
Period		Year		Organisation no	Personal ID number	2.1 Method of calculating employer's National Insurance contributions AA BB CC DD EE GG JJ <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Tick one box only Total 					
Type of record <input type="radio"/> Main record (first submission for the period) <input type="radio"/> Corrected record (replaces earlier records for the period) <input type="radio"/> Supplementary record (supplement to earlier records for the period)				Name							
				Address							
To the tax collector in				Postal code	Postal district						
				E-mail address		Telephone	Business sector code				
						2.2 Other de minimis aid Other public subsidies that fall under the scope of Regulation (EC) No 1998/2006 relating to de minimis aid See section 2.2 overleaf for more information					

2.3 Employer's National Insurance contributions										3.0 Payroll withholding tax/ tax withholdings						
Org. no	Munic. no	Municipality name	Zone	Type (tick one box per row)						Contribution basis	Rate	Calculated contribution	Munic. no	Municipality name	Payroll withh. tax/ tax withholdings	
				Basis	Reimburs- ement	Pension	UTL 1	UTR 1	UTL 2							
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2.4 Total contribution basis/ Nat. Ins. contrib. payable										=		=	3.1 Total payroll tax withholdings/tax withh. payable			=

4.0 Signature	
Date	Signature

We recommend employers to report online via Altinn (www.altinn.no). See the guidelines for the payment records for National Insurance contributions and payroll withholding tax for more information. These guidelines are available at www.skatteetaten.no.

1.0 Information about the records and the employer

On 15 January, 15 March, 15 May, 15 July, 15 September and 15 November, the employer shall submit payment records that show the payroll withholding tax and the Employer's National Insurance contributions for the two preceding months.

Employers who withhold tax pursuant to the Svalbard Taxation Act:

Must submit payment records by 31 January and 31 July to the tax collector for Svalbard, Tax Norway North, municipality 2100. The payment records pursuant to the Svalbard Taxation Act cover six calendar months and start on 1 January and 1 July, respectively.

Type of record:

Employers must state the type of record. Main payment record is used when no record has previously been submitted for the period in question. If a main payment record has been submitted for the period, a new record must be identified as a supplementary record or a corrected record. A supplementary record will be used as a supplement to the previously submitted main record, while a corrected one replaces it.

To the tax collector:

The employer must submit the payment records to the tax collector in the municipality where his head office is located. The payment records must be submitted to the same tax collector throughout the year, even if the employer moves to another municipality during the year.

From employer (client):

The payment record must be submitted under the enterprise's main organisation number. The enterprise must submit a single record containing information about the whole legal entity, including all sub-entities.

2.0 Employer's National Insurance contributions

2.1 Method of calculating employer's National Insurance contributions:

The enterprise can only use one calculation method for the year as a whole. If the business consists of mixed activities, several forms must be submitted – one for each calculation method. For more information about the different calculation methods, see the guidelines for payment records at www.skatteetaten.no.

AA - For enterprises that do not fall under any of the exemptions specified in BB, CC, DD, EE, GG or JJ

BB - Central government administration and health trusts

CC - Production of certain steel products etc.

DD - Agriculture and horticulture etc.

EE - Reporting of payroll withholding tax only

GG - Road transport

JJ - Tax withh. for Svalbard, contributions calculated = NOK 0 – only for records to the tax collector for Svalbard, municipality 2100.

2.2 Other de minimis aid:

The employer is obliged to declare other public subsidies received during the period in question if such subsidies also fall under the scope of Regulation (EC) No1998/2006 relating to de minimis aid. This only applies to enterprises that can apply differentiated rates within a tax-free amount (de minimis aid), i.e. enterprises covered by the provisions of the National Insurance Contributions Decision section 1 letter g (zone 1a) and letter j (calculation method CC). Any remaining part of the tax-free amount shall be reduced by other de minimis aid received. The maximum amount of such aid is EUR 200,000 over a three-year period.

2.3 Employer's National Insurance contributions

Employer's National Insurance contributions shall be paid at the rate applicable in the zone in which the employer runs the business. Mobile enterprises are exempt from this principle.

The following must be stated in the table broken down by entity/ sub-entity:

Org. no:	Of the entity for which employer's National Insurance contributions are to be calculated
Municipality no:	In which the entity operates
Municipality name:	In which the entity operates
Zone:	The zone in which the entity operates (1, 1a, 2, 3, 4, 4a or 5)
Type:	Basis – The normal basis for calculation of contributions Reimbursement – The basis for reimbursement of National Insurance contributions. Pension – Pension contributions and premiums subject to Nat. Ins. contributions, cf. the National Insurance Act section 23-2 fourth paragraph. UTL1 – Employees from the USA or Canada stationed in Norway for whom contributions must be paid pursuant to the National Insurance Act section 23-3, and for whom employer's National Insurance contributions must be paid at a special rate. UTR1 – The basis for reimbursement of contributions for the group specified under UTL1 UTL2 – Seafarers who are members of the National Insurance scheme pursuant to the National Insurance Act section 2-6 and who are to pay contributions of a fixed amount per month regardless of the number of working days in the month.
Contribution basis:	The basis on which contributions are to be calculated (Basis, Pension or UTL1), or the basis for reimbursement of contributions (Reimbursement or UTR 1). The number of months must be stated for UTL2.
Rate:	Use the rate applicable to the municipality in question, see www.skatteetaten.no
Calculated contrib.:	Enter the calculated contribution.

Employers who withhold tax pursuant to the Svalbard Taxation Act can voluntarily state the basis for employer's National Insurance contributions. If the basis is provided, no contribution will be calculated (the rate is 0%).

3.0 Payroll withholding tax / tax withholdings

Payroll withholding tax shall be stated per municipality, specified for the employees' tax municipality. One line only per municipality number.

Employers who withhold tax pursuant to the Svalbard Taxation Act: Tax withholdings are entered in the column Payroll withholding tax/ tax withholdings. The municipality number must be 2100.

2.4 / 3.1 Total payroll withholding tax/ tax withholdings and employer's National Insurance contributions payable

On 15 January, 15 March, 15 May, 15 July, 15 September and 15 November, the employer shall submit payment records to the municipal tax collector that show the payroll withholding tax and the Employer's National Insurance contributions for the two preceding months.

Employers who pay tax withholdings pursuant to the Svalbard Taxation Act must pay the withheld tax for the past six months to the tax collector for Svalbard no later than 31 July and 31 January. The account number and KID numbers are available at www.skatteetaten.no.

4.0 Date and signature

The employer must confirm that the information provided is correct by signing the form. Tax evasion or aiding and abetting tax evasion is a criminal offence. The tax authorities can stipulate National Insurance contributions and impose additional contributions if the employer fails to submit payment records or provides incorrect or incomplete records.