



Central Office – Foreign Tax Affairs

Tax Topic no 2

Unofficial translation

TAX DEDUCTION CARDS

Employees resident abroad working on the Norwegian Continental Shelf and employees working onshore in Norway for a foreign employer, will be issued with a tax deduction card by the Central Office - Foreign Tax Affairs (COFTA).

The employees will be issued with a tax deduction card with tax code 1, tax table 7150. This tax table includes the minimum deduction. The tax deduction card will be sent both to the employee and to the employer.

Employees working the whole year in Norway can apply for a tax deduction card based on tax withholding over 10 ½ months. Note that the total amount of taxes withheld is the same regardless of which tax deduction card is used. Applications for tax deduction card based on 10 ½ months deduction must be received by COFTA within the end of February 2012.

Tax tables can be downloaded from www.taxnorway.no or www.skatteetaten.no.

The following tax deduction cards are issued by COFTA:

Tax Code		Description of tax tables
1	2	
7100	7200	National Insurance contribution, tables based on 10 ½ months deduction.
7150	7250	National Insurance contribution, tables based on 12 months deduction
7700	7800	10 % standard deduction, National Insurance Contribution at a low rate, tables based on 12 months deduction
7300	7400	10 % standard deduction (max NOK 40 000), National Insurance contribution, tables based on 10 ½ months deduction
7350	7450	10 % standard deduction (max NOK 40 000), National Insurance contribution, tables based on 12 months deduction.
		Tax tables as listed below can be used if a statement from the National Office for Social Insurance Abroad (NAV Internasjonalt) is presented, certifying that the employee is exempted from paying contributions to the Norwegian National Insurance Scheme. The employer must keep the statement.
7170	7270	Tables based on 10 ½ months deduction.
7160	7260	Tables based on 12 months deduction
7550	7650	10 % standard deduction (max NOK 40 000), tables based on 10 ½ months deduction.
7500	7600	10 % standard deduction (max NOK 40 000), tables based on 12 months deduction

The percentage rate given on the tax deduction card must be used when payment and wages are based on a period exceeding 12 months or if you have more than one employer.

Norwegian National Insurance

Non-resident employees who work on the Norwegian Continental Shelf become compulsory members of the National Insurance Scheme on the same level as employees who work onshore in Norway. This applies to employees on permanent installations, drilling or production platforms, or on other semi-submersible installations excluding ships in ordinary navigation.

Compulsory members must pay National Insurance contribution amounting to 7.8 % of gross income.

Applications for exemption from the National Insurance Scheme should be sent to NAV National Office for Social Insurance Abroad, P.O. Box 8138, NO-0033 Oslo, Norway .

Phone: +47 21 07 37 00.

Change of Tax Deduction Card

Taxpayers who wish to apply for tax deduction card based on a different tax table are required to fill in the form "Change of tax deduction card/Change of tax code" or RF-1209 "Application for tax-card". For more information about tax deduction cards and how to download the said form, please visit www.taxnorway.no.

Tax deduction cards with tax code 2 will only be issued to taxpayers whose non-resident spouse has an annual gross income not exceeding NOK 39 608. Documentation of the income/pension of the tax payer's spouse, and marriage certificate must be submitted as an enclosure to the application.

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