

INFORMATION TO EMPLOYEES FROM EEA/EFTA COUNTRIES



Working in Norway



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Residence

In order to work in Norway, most persons will need to obtain a residence permit which includes a right to work. Work is defined as any kind of employment or business activity, whether for compensation or not. You may apply for a residence permit from within Norway.

Citizens from the EEA/EFTA countries may enter Norway freely, and take up employment right away.

You may stay and work in Norway for up to three months without a residence permit. For employment lasting longer than three months, you need to apply for a residence permit. If you are seeking employment, you may stay in the country for six months without a permit.

Separate rules apply (transition rules) if you are an employee from Poland, the Czech Republic, Hungary, Estonia, Latvia, Lithuania, Slovakia, Slovenia, Rumania or Bulgaria. If you come from one of these countries, stricter rules apply regarding your employment if you are to qualify for a residence permit.

Employees of enterprises belonging to the EEA/EFTA countries, who are performing services in Norway on a temporary basis, can work in Norway without a permit for up to three months. If the stay is going to last for more than three months, a residence permit with a right to work is required.

Applications for residence permits that include a right to work must be presented to the local police station if you are already staying in Norway. Otherwise, the application should be submitted to a Norwegian Foreign Service Mission.

Further information on residence permits and the transition rules may be obtained from the Norwegian Directorate of Immigration (UDI).

Please also visit the UDI website www.udi.no, for more details on the various residence and work permits, conditions, procedures and application forms.

Tax

Working for a Norwegian employer

All employees in Norway must have a tax deduction card. If your employer is Norwegian, you should visit your local tax office to obtain your tax deduction card.

Remember to bring your passport and valid residence/work permit, if you have one.

The tax deduction card will contain your D-number (non-resident personal identification number).

The tax deduction card is to be handed over to your employer.

If your employer does not receive your tax deduction card, 50 percent tax will be deducted from your wages.

Employees working onshore in Norway will receive a pre-completed tax return in late March/early April in the year following the income year. You should check that the information in the tax return corresponds with the End of Year Certificate you received from your employer with information on salary/allowances earned in Norway. The tax return must be submitted by 30 April in the year following the income year.

Those who do not receive a pre-completed tax return must submit an ordinary tax return by 30 April in the year following

the income year. When you receive the final tax assessment/settlement you should check that it corresponds with the information you provided in your tax return.

Offshore workers resident abroad

If you live abroad and are working on the Norwegian Continental Shelf, your tax deduction card should be issued by Skatteetaten, Central Office - Foreign Tax Affairs (Skatteetaten, COFTA). This can either be obtained by your employer submitting the form RF-1198 in connection with a contract, or by you yourself submitting the form RF-1209 «Application for tax withholding card for foreign citizens and others» to Skatteetaten, COFTA.

The tax deduction card from Skatteetaten, COFTA is sent directly to your employer, who is to forward part two to you.

Offshore workers resident abroad receive their tax return from Skatteetaten, COFTA late January/early February in the year following the income year. The information in the End of Year Certificate you receive from your employer is to be included in your tax return. The tax return must be completed and returned by 31 March the same year.

The final tax assessment/settlement is sent to your registered address in October in the year following the income year. You should check that the assessment/settlement corresponds with the information you provided in your tax return.

Working for a foreign employer

All employees in Norway must have a tax deduction card. Foreign employees working for a foreign employer in Norway should have their tax deduction card issued by Skatteetaten, Central Office - Foreign Tax Affairs (Skatteetaten, COFTA).

The tax deduction card is usually issued based on the information provided by your employer upon submitting the reporting form RF-1198 «Information on employees».

The tax deduction card is sent to your employer, who keeps part one of the card and forwards part two to you.

If you have not received a tax deduction card, you need to submit the form RF-1209 «Application for tax withholding card for foreign citizens and others» to Skatteetaten, COFTA.

The tax deduction card will contain your D-number (non-resident personal identification number).

If you do not hand in your tax deduction card, your employer is obliged to deduct 50 per cent tax.

You will receive your tax return from Skatteetaten, COFTA late January/early February in the year following the income year. The tax return must be completed and submitted to Skatteetaten, COFTA by 31 March the same year. You will receive an End of Year- Certificate from your employer with information on salary/allowances earned in Norway. This information is to be included in your tax return.

The final tax assessment/settlement is sent to your registered address in October in the year following the income year. You should check that the assessment/settlement corresponds with the information you provided in your tax return.

The National Insurance Scheme

As a rule all persons working in Norway are automatically insured under the Norwegian National Insurance Scheme from their first day of work. You can obtain further information at your local office of the Labour and Welfare Service (NAV), or at your place of work if you do not live in Norway.

As an employee you are obliged to pay a national insurance contribution.

This amounts to 7.8 per cent of your wages, and is deducted together with tax withholdings. If you do not pay tax to Norway, the national insurance contribution is to be paid to your local NAV office.

As a member of the Norwegian National Insurance Scheme you will be entitled to benefits according to the Norwegian national insurance legislation. If, for example, you need to see a doctor, you are entitled to use the Norwegian health services in the same manner as residents of Norway.

The following employees are generally exempt from membership in the Norwegian National Insurance Scheme:

- Employees working in two or more countries who are not resident in Norway
- Employees who are sent out by their regular employer to work in Norway for up to one year at the cost and expense of the employer

If this applies to you, you should as a general rule belong to the national insurance scheme of the country where you work/live. You or your employer should then acquire form E101 from the national insurance authorities in your country of residence to confirm that you are exempt from membership in the Norwegian National Insurance Scheme.

If your employer has an office address in Norway, you should submit the form to the NAV office at your place of residence and/or place of work in Norway. If your employer does not have an address in Norway, the form should be submitted to NAV Madla Welfare.

In such a case, you will not pay national insurance contribution in Norway.

When applying for child benefit, parental benefit, cash benefit for staying at home with children under the age of three, or sickness benefit, you will need to contact your local NAV office. If you wish to apply for these benefits, but do not reside in Norway, you should contact the NAV office at your place of work.

If you wish to apply for sickness or parental benefits from Norway, but are staying abroad, you should forward your application to the NAV National Office for Social Insurance Abroad.

If you wish to apply for a Norwegian Health Insurance Card/Provisional replacement certificate, or need information on health services, please contact the NAV Health Service Administration Service Centre.

If you wish to apply for a pension (old-age pension, disability pension) you should contact the national insurance authorities in your home country.

Work and workplaces

As an employee in Norway you are protected through the Norwegian legislation in case of injury or illness resulting from the work you do. Norwegian legislation applies to foreign employees and service providers in Norway the same way as for Norwegian employees.

The Working Environment Act is the most important of these laws. It is there to safeguard your health and safety in the workplace, and to regulate labour rights and duties.

It is always the employer's duty to make sure that the rules and regulations are followed. However, as an employee you also have responsibilities under the law. Employees must cooperate and contribute to the work of achieving high standards of health, environment and safety in the workplace.

Whether you are temporarily employed, a contractor or permanently employed, your employer, contractor or hirer (user) is obliged by law to ensure that you receive certain rights.

Your rights include:

- The right to a work place where all sources of danger that might harm you or affect your health have been documented and are managed
- The right to lay down tools and leave the work site if you feel it would be dangerous to carry on with the work
- The right to contact the safety delegate concerning conditions at your work place
- The right to inform your employer of conditions that you feel are hazardous at your work place
- The right to contact the Labour Inspection Authority/Petroleum Safety Authority Norway if you feel there are hazardous conditions that are not being attended to
- The right to join a trade union and become a safety delegate

Your own duties include:

- Looking after your health and safety, and notifying your employer about situations that may harm or affect the health of the employees
- Cooperate with others on issues concerning health, the environment and safety, and not destroy or abuse any equipment that has been placed at your disposal for the sake of your own safety or wellbeing

Your employer must always give you information on:

- Any hazard at present or future places of work, which may cause you harm or affect your health
- Any existing conditions or changes to the work, which may affect your safety and health
- How to carry out your job in a safe manner
- What has been done to protect you from injury and safeguard your health
- How to get first aid in case of injury
- What to do in an emergency

Your employer is under duty to arrange for:

- An employment contract in writing
- Training and instruction so that you can work safely
- Personal protective equipment - protective clothing, hardhat, safety glasses or goggles, safety shoes, hearing protection or respiratory mask – if this is necessary to protect you against injuries
- Medical check-ups if there is any risk of the work affecting your health
- Occupational injury insurance on your behalf
- If your employer provide housing facilities these must be satisfactory
- Written instructions if the work involves particular danger

The Norwegian Labour Inspection Authorities supervises that the enterprises follow the regulations. The Petroleum Safety Authority Norway (PSA) supervises the offshore activities and the major petroleum facilities onshore. If you are going to work in the oil and gas industry, you will therefore relate to the PSA.

Employees who carry out construction work on building sites in Norway, including petroleum facilities onshore, are entitled to a minimum wage.

The same applies to employees who carry out installations, maintenance and repairs on the electrical and automated facilities on certain onshore oil and gas facilities, and employees working in the workshop and technology industry on certain onshore petroleum plants.

A template for an employment contract and information on the main aspects of the Working Environment Act is available in English, Estonian, Latvian, Lithuanian, Polish and Russian, on contacting the Labour Inspection Authority.

Contact Information

Service Centre for Foreign Workers:

Street address: Hagegata 28
0630 Oslo

Visitor centre in Oslo, jointly for the Police, the Directorate of Immigration, the Tax Authorities and the Labour Inspection Authority.

RESIDENCE PERMITS:

The Police

Phone no: 02800
Internet address: www.politi.no

The Norwegian Directorate of Immigration (UDI)

Street address: Hausmanns gt 21
Postal address: P.O.Box 8108 Dep.
NO-0032 Oslo
Phone no: + 47 23 35 15 00

UDI Information service:

Phone no: +47 23 35 16 00
E-mail: ots@udi.no

UDI Employer's service:

Phone no: +47 23 35 15 33
E-mail: arbeidsgiverservice@udi.no

TAX

Employees in Norwegian enterprises:

Questions on tax deduction cards/tax assessment etc:

Local Tax Office

Phone no: 800 800 00
From abroad: + 47 22 07 70 00

Questions on payment of tax, tax refunds etc:

Local Tax Collection Office

The Norwegian Tax Authorities' Internet address: www.taxadministration.no (English) or www.skatteetaten.no (Norwegian)

Employees in foreign enterprises:

Questions on tax deduction cards/tax assessment etc:

Skatteetaten, Central Office - Foreign Tax Affairs (Skatteetaten, COFTA)

Postal address: P.O.Box 8031
NO-4068 Stavanger
Street Address: Lagårdsveien 46
NO-4010 Stavanger
Phone no: +47 51 96 96 00
Fax no: +47 51 96 96 96
E-mail: sfu@skatteetaten.no

Questions on payment of tax, tax refunds, etc.

Skatteetaten, Tax Collector – Foreign Tax Affairs

Postal address: P.O.Box 8103
NO-4068 Stavanger
Street addr: Lagårdsveien 46
NO-4010 Stavanger
Phone no: + 47 22 07 70 00
Fax no: + 47 51 86 89 60
E-mail: sokkel-utland@skatteetaten.no

The Norwegian Tax Authorities' Internet address: www.taxadministration.no

The Norwegian Tax Authorities’ Switchboard Services:

Telephone no: 800 800 00
From abroad: + 47 22 07 70 00

NATIONAL INSURANCE:

Local NAV offices

Internet address: www.nav.no

Service centre for the public of:

Østfold: 815 81 001
Hedmark: 815 81 004
Rogaland: 815 81 000
Hordaland: 815 81 000
Nordland: 815 81 018

NAV National Office for Social Insurance Abroad

Postal address: P.O.Box 8138
NO-0033 Oslo

NAV Health Service Administration Service Centre

Phone: 815 70 030
E-mail: [nav.helsetjenesteforvaltning.
servicesenter@nav.no](mailto:nav.helsetjenesteforvaltning.servicesenter@nav.no)

Questions on exemption from Norwegian
National Insurance:

NAV Madla Welfare

Postal address: P.O.Box 484
NO-4090 Hafslsfjord
Phone no: + 47 815 81 000

WORKING CONDITIONS:

The Norwegian Labour Inspection Authority’s answering service

Phone no: 815 48 222
(Monday – Friday 09:00-15:00)
Questions can also be forwarded by
e-mail to an answering service at:
svartjenesten@arbeidstilsynet.no
Internet address: www.arbeidstilsynet.no

Information in Polish:

You may also address the Labour
Inspection Authority’s answering service
in Polish. Use the password POLSKI
when they answer. For employment
contracts, fact sheets, brochures and
other information in Polish, please see
www.arbeidstilsynet.no/pl

WORKING CONDITIONS IN THE PETROLEUM INDUSTRY:

The Petroleum Safety Authority Norway

Phone no: + 47 51 87 60 00
E-mail: postboks@atil.no
Internet address: www.ptil.no



Arbeidstilsynet

www.arbeidstilsynet.no



www.nav.no



PETROLEUMSTILSYNET

www.ptil.no



Skatteetaten

www.skatteetaten.no

UDI

Utlendingsdirektoratet

www.udi.no



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