



Skatteetaten

**Foreign employee  
with a Norwegian employer**

**If you are coming to Norway to work for a Norwegian employer, you must pay tax in Norway on all your earnings in Norway.**

**After you have arrived in Norway, you must contact the local tax assessment office where you live in order to obtain a tax deduction card.**

**From October 2007, you can also contact a special service office for foreign nationals who come to Norway to work.**

**This brochure only contains information intended for those who work for a Norwegian employer. It contains information that you will need when working in Norway.**

### **Are you an employee or self-employed/engaged in business?**

It is very important in terms of your rights and obligations in Norway whether you are regarded as an employee or as self-employed/engaged in business. If you receive a regular wage or salary calculated on the basis of the work you perform, you are deemed to be an employee. If you have independent responsibility for the result of the work and your client can claim compensation for defects in the work, you are self-employed/engaged in business.

The local tax assessment office will assess whether you are an employee or self-employed/engaged in business. If you believe that you are self-employed, you must read the “Miniguide for foreign companies, self-employed and employees” which is available from [www.skatteetaten.no](http://www.skatteetaten.no)

### **Is your employer Norwegian or foreign?**

It may have a bearing on your liability to tax in Norway whether your employer is Norwegian or foreign. Whether your employer is Norwegian or foreign does not depend on his or her nationality. It is where the employer is resident or where the company is registered that decides whether the employer is deemed to be Norwegian or foreign. If you do not know whether your employer is Norwegian or foreign, you should contact your local tax assessment office in order to clarify the matter. If you work for a foreign employer, you must read the “Miniguide for foreign companies, self-employed and employees” which is available from [www.skatteetaten.no](http://www.skatteetaten.no)



### **National identity number or D-number**

**When you apply for a tax deduction card for the first time you are given a registration number: a D-number or national identity number.**

**The number is stated on your tax deduction card and is used to identify you to the authorities. When you open a bank account in Norway, you must give this number to the bank. You should have a bank account in Norway into which your employer can pay your wages and to which the authorities can later transfer any excess tax deducted.**

**You must use the D-number or national identity number every time you come to Norway to work. You must also state the number when applying for a new tax deduction card.**

### **National insurance contributions**

If you are a member of the Norwegian National Insurance scheme, you must pay a national insurance contribution. Your national insurance contribution is deducted from your pay as part of the tax deducted.

If you are a member of the national insurance scheme in your home country, you will not pay national insurance contributions in Norway. Contact the NAV (Norwegian Labour and Welfare Organisation) office in the municipality in which you live and submit an E 101 form from the authorities in your home country. You will receive confirmation from the NAV office which you can submit to your local tax assessment office. Your tax deduction will then be reduced.

You must also give your employer a copy of the confirmation from the NAV office.

More information about National Insurance in Norway is available on [www.nav.no](http://www.nav.no)

### Do you need a residence or work permit?

Nordic nationals can live and work in Norway for an indefinite period without any permit being required. You will find more information about this on the Nordic tax portal [www.nordisketax.net](http://www.nordisketax.net)

If you come from **Austria, Belgium, Cyprus, France, Germany, Greece, Ireland, Italy, Liechtenstein, Luxembourg, Malta, the Netherlands, Portugal, Spain, Switzerland or the UK**, you can live and work in Norway for up to three months without a permit. If you are a job seeker, you can stay in Norway for up to six months without a permit. If you intend to live and work in Norway for longer than these periods, you must have a residence permit.

If you come from **the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Poland, Slovakia or Slovenia**, you must have a residence permit which allows you to take employment before you can start working for a Norwegian employer.

**Bulgaria and Romania** became members of the EU on 1 January 2007. Until further notice, persons from these countries must nonetheless apply for a work and residence permit pursuant to the rules that apply to nationals of countries outside the EU/EEA area.

If you come from another country, you must as a rule have a work permit to be allowed to take employment in Norway. Normally, the permit must have been issued before you arrive in Norway. You are not allowed to travel to Norway and then wait for an answer.

More information about residence and work permits in Norway is available on [www.udi.no](http://www.udi.no)

### Pay slips

When your employer pays you your wages, you will also receive a receipt (pay slip), which shows your gross pay and how much tax has been deducted. Keep these receipts. They document how much tax you have paid.



## Tax settlement notice

Once the tax assessment office has processed your tax return, you will receive a tax settlement notice. It contains information about the income on which tax has been calculated, how much tax your employer has deducted and whether you have paid too much or too little tax. The tax settlement notice arrives in either June or October.

If you have paid too little tax, you will be sent a giro for the payment of tax. You must pay the residual amount within the deadline stated on the giro. You must pay within the deadline even if you appeal against the tax settlement. If your payment is overdue, interest will be charged. The authorities abroad also assist the Norwegian authorities in connection with the collection of unpaid tax.

## Appeals

If you believe that your tax settlement is incorrect, you can appeal. If you receive your tax settlement notice in June, the deadline for appealing is 10 August. If you receive your tax settlement notice in October, the deadline is three weeks after the tax settlement notice was sent. Appeals must be sent to the local tax assessment office. The name and address are stated on the tax settlement notice. In an appeal, you must state what you believe is incorrect and why it is incorrect. If it is incorrect, you will receive a new tax settlement notice. You will receive a refund of any excess tax paid.

## Advance tax assessment

If you stay in Norway for less than 184 days, you can ask to settle your tax before leaving Norway. Contact your local tax assessment office, ask for an advance tax assessment and state when you are due to leave the country.

You must complete a tax return form and bring along confirmation from your employer of:

- your gross pay in Norway
- any allowances paid by your employer
- how much tax you have paid

The tax assessment office will work out how much tax you have to pay, and you will receive a tax settlement notice shortly afterwards.



**Skatteetaten**

*Published by*  
**Skatteetaten**  
**skatteetaten.no**  
**May 2007**

*Copies*  
**15.000**  
*Graphic design*  
**Blå Design**  
*Printing*  
**Jan Erik Lundahl**

**RF-2035**