



NORWAY - EU ONLY COUNTRY REPORT

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EMPLOYMENT STATUS Each individual working in Norway will work as an employee of Mauve Corporate Systems UK Ltd. registered in Norway.

PAYROLL Employees will be placed on a local payroll and salaries will be paid in Norwegian krone (NOK). Salaries can be paid in an alternative currency but this will be subject to exchange rate fluctuations. Salaries can be paid into a bank account of the employee's choice and if required, we can assist with the opening of a local bank account.

TAX & SOCIAL SECURITY All expatriate employees must be registered with the Central Office for Foreign Tax Affairs by completing the form RF1199 to determine their tax liability. It is a specialised tax office for foreign employers and employees with temporary assignments in Norway. Our local accountant will assist with the registration and once completed, the employee will be supplied with a tax card and a Norwegian ID number.

The Norwegian tax administration has introduced identity checks for foreign workers to prevent people from operating under false identities. Foreign workers who have previously been given a tax deduction card and ID number by the central office (SFU) after submitting the form RF-1199 must report to the local tax office (ID office) for an identity check. There is no charge for the check.

The tax rate in Norway is 25%. However, workers who do not attend an identity check will not receive a tax deduction card therefore the employer will be required to deduct 50 % tax.

If employees can prove that they are a member of the national insurance scheme in their own country and they have a form A1 that shows the payment of social security, they will be exempt in Norway. Note that the A1 form must be authorised by the national insurance authorities in each individual employee's home country in order to be valid and give the right to an exemption in Norway. It will then be sent by our accountant to the Norwegian national insurance authorities for their approval.

If an employee pays social insurance in Norway he/she is covered by the Norwegian social security system. This covers sick pay, pension and child support and benefits but according to pension points from the national insurance they require at least 3 years' social security membership.

In Norway, employer social security is 14.1% and employee social security is 8.2%

IMMIGRATION EEA and EU citizens no longer need a residence permit to stay or work in Norway. It is sufficient that they register on arrival. We recommend that this is done within 2 days of arriving in the country. Within two weeks, they will be issued with a residence certificate instead of a residence permit. The new scheme applies to all EEA nationals, with the exception of nationals of Romania and Bulgaria who are covered by transitional rules. Family members of EEA nationals who are not EEA nationals themselves must still apply for residence permits.

EEA nationals can register at a police station or at a service centre for foreign workers. Assistance can be given by our local accountant in completing the application form. The employee must still attend the police station or service centre in person with all the required documentation. The registration certificate is valid for an unlimited period and does not need to be cancelled. EEA nationals who already have residence permits will not be required to register before their permits expire.

ABOUT NORWAY Capital: Oslo
Dialing code: +47
Currency: Norwegian krone
Population: 1.141 Million
Official Languages: Norwegian, Nynorsk, Bokmål
Continent: Europe

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Business without borders

With strategically placed regional offices, Mauve has the knowledge and expertise to deliver solutions globally.