

Information for foreign employees at Nord University

General

As an employee at Nord University you are responsible for familiarising yourself with the rules which apply to working for a Norwegian employer. We recommend that you do this as soon as possible before you commence your employment. The rules which apply are dependent on which country you come from, and apply in particular to national insurance, pension and tax matters.

The following information only covers the main rules. Further details about the rules which apply in Norway and what you need to do can be found by checking out the recommended links provided in the text below.

This document is divided into the following sections, and you need to familiarise yourself with those aspects which are relevant to you:

1. You are going to move to Norway
2. You will stay in your home country
3. Useful links

1. Moving to Norway

Moving from Nordic countries

You can live and work in Norway indefinitely without needing any formal permission.

However, you must report relocating to Norway if you are intending to stay for more than 6 months. You can read more about this on the [website of the Norwegian Tax Administration](#).

Moving from an EU/EEA country

EU/EEA citizens who are going to work in Norway for more than 3 months should submit an online application for a Registration Certificate to the Norwegian Directorate of Immigration (UDI). Registration Certificates shall be collected in person from the Police. You will need a valid passport/approved ID card and your employment contract.

Read more about [Registration Certificates](#) on the UDI's website.

Moving from non-EU/EEA countries

Generally speaking citizens from non-EU/EEA countries must have a residence permit which carries an entitlement to work in order to be allowed to work in Norway. Such permits shall usually be granted before the applicant in question arrives in Norway. Exception: if you already have an employment contract which is valid for up to six months in Norway, you can submit your application online on the UDI's website. You can check to see where you should submit your application, obtain details about the documentation you need and find embassy contact details on the [UDI's website](#).

If you require a completed UDI [Offer of Employment form](#) please contact personal@nord.no

You are obliged to familiarise yourself with the rules which apply to residence permits which carry an entitlement to work in Norway, and about how you should proceed in order to obtain a permit.

Identity numbers and tax cards

In Norway the public authorities and other bodies require foreign citizens to obtain a Norwegian identity number in order to gain access to their services. There are two types of identity numbers: a D number and a personal ID number. The difference is that D numbers are temporary and are only valid for 5 years, while personal ID numbers are permanent.

If you are going to work in Norway you will need to have a tax card. In order to obtain a tax card you will need to attend a [tax office](#) in person for an ID check (if you move to Norway with your family, all the members of your family will need to attend). After a while you will be allocated a D number/personal ID number which must be forwarded immediately to Nord University using the following e-mail address: postmottak@nord.no.

Further information and a tax card application form are available from [the Norwegian Tax Administration](#).

When attending in person, please take the following with you:

- Tax card application [RF-1209E](#)
- Valid passport/ID card
- Employment contract with Nord University
- Norwegian D number/personal ID number if you already have one
- Copy of a valid residence permit (for non-EU/EEA citizens)

Once everything is ready, your employer will use your D number/personal ID number to obtain your tax card electronically from the Norwegian Tax Administration. A tax card is valid for one calendar year at a time and it must usually be renewed annually.

Tax is deducted from your salary in advance, and in order to ensure that the correct amount of tax is deducted, you need to provide information on the tax form about your anticipated income along with an estimate of how long you will be staying in Norway. If you do not have a tax card, tax will be deducted at a rate of 50%.

Generally speaking, everyone who works in Norway has to submit a tax return which should be submitted by 30 April following the year of income. This is used to determine the final amount of tax to be paid. Any unpaid tax will be collected by the Norwegian Tax Administration. Any overpaid tax will be repaid. You can read more about this on the website of [the Norwegian Tax Administration](#).

With effect from 2019 a simplified tax scheme has been introduced for foreign employees in Norway. This scheme is called Pay As You Earn (PAYE) for Foreign Workers. Read more about [PAYE](#).

Membership of the Norwegian National Insurance Scheme and pension scheme

Generally speaking people undertaking paid employment in Norway are compulsory members of the Norwegian National Insurance Scheme with effect from their first day of work. As a member of the National Insurance Scheme you receive rights such as pension credits, health services and salary

during illness, cf. the Norwegian National Insurance Act. Read more about membership on the website of [the Norwegian Labour and Welfare Administration \(NAV\)](#).

As a member of the Norwegian National Insurance Scheme you must pay national insurance contributions. These contributions are included in the tax which is deducted from your salary (in 2019 the NI contribution amounts to 8.2%).

As an employee of Nord University you automatically become a member of [the Norwegian Public Service Pension Fund \(SPK\)](#), provided that you work at least 20% of a full working day. As a member you pay 2% of your salary to the Norwegian Public Service Pension Fund, and your employer also pays approx. 11-14%.

Bank account

We recommend that you open a Norwegian bank account. You can also use your foreign bank, but please be aware that it will take a few extra days to transfer money to such accounts. Payments made by Nord University will always be in Norwegian krone and you must bear any currency exchange losses and any charges which are deducted by your bank.

When using a foreign bank, you will need to fill out the "Payment Abroad" form so that we can receive the information we need in order to transfer money abroad.

2. Staying in your home country

Employment contracts with a fixed percentage of employment - permanent or temporary

The information below applies to foreign employees who have signed an employment contract with Nord University and who retain their residential address in their home country.

Identity numbers and tax cards

In Norway the public authorities and other bodies require foreign citizens to obtain a Norwegian identity number in order to gain access to their services. There are two types of identity numbers: a D number and a personal ID number. The difference is that D numbers are temporary and are only valid for 5 years, while personal ID numbers are permanent.

As an employee at Nord University you must have a tax card. In order to obtain a tax card you must attend [the tax office](#) in person for an ID check. After a while you will be allocated a D number/personal ID number which must be forwarded immediately to Nord University using the following e-mail address: postmottak@nord.no.

In order to speed things up with the tax authorities, employers can start the application process for a D number and tax card on your behalf. Please contact lonn@nord.no if you are interested in this.

You must normally apply for a new tax card each year if you have a D number, but usually you will only need to attend in person the first time you apply. Further information and a tax card application form are available from [the Norwegian Tax Administration](#).

When attending in person, please take the following with you:

- Tax card application [RF-1209E](#) (not required if your employer has submitted an application)
- Valid passport
- Employment contract with Nord University

- Norwegian D number/personal ID number if you already have one
- Copy of a valid residence permit (for non-EU/EEA citizens)

Once everything is ready, your employer will use your D number/personal ID number to obtain your tax card electronically from the Norwegian Tax Administration. Tax is deducted from your salary in advance, and in order to ensure that the correct amount of tax is deducted, you need to provide information on the tax form about your anticipated income along with an estimate of how long you will be staying in Norway. If you do not have a tax card, tax will be deducted at a rate of 50%.

Generally speaking, everyone who works in Norway has to submit a tax return which should be submitted by 30 April following the year of income. This is used to determine the final amount of tax to be paid. Any unpaid tax will be collected by the Norwegian Tax Administration. Any overpaid tax will be repaid. You can read more about this on the website of [the Norwegian Tax Administration](#).

With effect from 2019 a simplified tax scheme has been introduced for foreign employees in Norway. This scheme is called Pay As You Earn (PAYE) for Foreign Workers. Read more about [PAYE](#).

If it has been agreed that some of your work shall be carried out in your home country, you will need to discuss and clarify with your manager the division of work between Norway and your home country. This means how much work you will perform when you are **physically** in Norway, and how much work you will perform when you are **physically** in your home country (as a percentage or number of days). This information is essential for ensuring that your income is reported correctly to the authorities. If your country has a [tax agreement](#) with Norway, you can also apply to the Norwegian Tax Administration for tax exemption in Norway in respect of the percentage of work which is carried out in your home country. Please contact [the Norwegian Tax Administration](#) for clarification.

National Insurance membership

You must contact the national insurance authorities in your country of residence to see if your membership of their national insurance scheme will be retained.

EU/EEA countries

Clarification of which country's National Insurance scheme you are a member of is important in respect of your entitlement to health services, salary during illness and pension contributions, etc.

Employees are required to undertake a substantial amount of their work in their country of residence in order to ensure that they retain membership of the National Insurance scheme in their home country. This requirement will be complied with if at least 25% of the employee's working hours are linked to their country of residence. This assessment is made on the basis of the number of hours worked rather than the job percentage, and is not affected by whether or not the employee has one or several employers.

You are responsible for clarifying and documenting your membership. You must therefore contact the National Insurance authorities in your home country. You will be issued with an A1 form which documents which country's National Insurance scheme you should belong to. [Please refer to the list of authorities in EU/EEA countries which issue A1 forms](#).

Please be aware that it can take a long time to issue an A1 form, so you will need to apply as early as possible. Unclarified membership can both cause you financial losses and have serious repercussions for you if you should become ill or injured during your stay.

Please send a copy of your issued A1 form as soon as possible to: postmottak@nord.no

Non-EU/EEA countries

Please be aware that Norway has [National Insurance agreements](#) with several countries. In order to receive confirmation of cover in your home country, you will need to apply to the authorities in your home country to obtain confirmation of your membership.

Confirmation of membership shall be submitted to postmottak@nord.no

Bank account

You can open a bank account with a Norwegian bank or use your foreign bank, but please be aware that money transfers to foreign banks will take a few extra days. Payments made by Nord University will always be in Norwegian krone and you must bear any currency exchange losses and any charges which are deducted by your bank.

When using a foreign bank, you will need to fill out the "Payment Abroad" form so that we can receive the information we need in order to transfer money abroad.

3. Useful links

The Norwegian Directorate of Immigration (UDI): <https://www.udi.no/en/>

Tax Norway: <https://www.skatteetaten.no/en/person/foreign/>

The Norwegian Labour and Welfare Administration (NAV): <https://www.nav.no/en/Home>

Norwegian Public Service Pension (SPK): <https://www.spk.no/en/>

New in Norway: <http://www.nyinorge.no/en/Ny-i-Norge-velg-sprak/New-in-Norway/>

Nordic tax: <https://www.nordisketax.net/>