



ENGLISH



# Welcome to Norway!

Information for workers from EU/EEA countries.



The Norwegian  
Tax Administration

# In this brochure, you'll find information about:

- Norwegian identification numbers (page 2)
- the right of residence (page 3)
- how to report a move to Norway (page 4)
- what to do if you change your address (page 5)
- the tax deduction card (page 6)
- the PAYE (Pay As You Earn) scheme (page 8)
- the general tax scheme (page 9)
- electronic IDs (page 11)
- your rights when working in Norway (page 16)
- trade unions (page 17)



# Norwegian identification numbers (national identity numbers and D numbers)

An identification number is a unique number that's used to identify you. The identification number gives you access to many services in Norway. There are two types of identification numbers in Norway:

- the D number
- the national identity number

You cannot apply for a national identity number or a D number. You receive a national identity number if you're registered as a resident in Norway. You may be registered as a resident in Norway if you have a right of residence and you're going to live in Norway for six months or longer.

If you're working in Norway for a short period and you need a tax deduction card, you may be entitled to a D number. The D number grants you access to everything you need when you're going to work in Norway.

You can read more about identification numbers at [skatteetaten.no/identification-number](https://skatteetaten.no/identification-number).

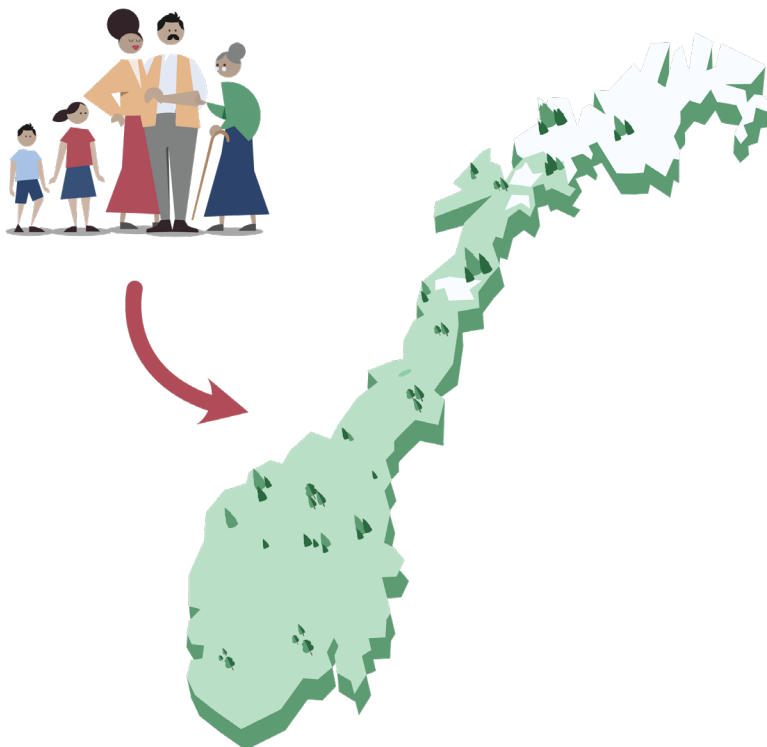


# Right of residence

As a citizen of an EU/EEA country, you can stay in Norway for up to three months after arrival. You have the right to work and study here during this period.

If you're staying in Norway for more than three months, there are some requirements you must fulfil. You must, for example, have a job, study or be a family member of an EU/EEA citizen.

You can read more about right of residence at [udi.no/en](https://udi.no/en).



# Moving to Norway

If you're going to stay in Norway for six months or more, you must book an appointment with the Tax Administration to report a move to Norway.

Before your appointment, you must fill in the form *Notification of a move to Norway*. When you attend your appointment, you must bring supporting documents that show that you have a right of residence in Norway and that you're going to live here for six months or more. Such supporting documents can, for example, be an employment contract or a contract showing that you own or rent a property.

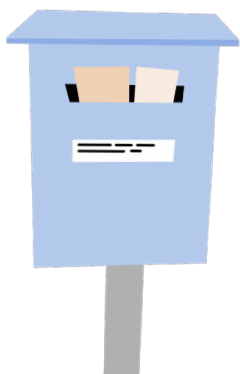
If you have an electronic ID, you can submit the form *Notification of a move to Norway* online and upload the necessary supporting documents before your appointment with the Tax Administration. This will make the process quicker when you attend your appointment.

Report a move to Norway on [skatteetaten.no/appointment](https://skatteetaten.no/appointment).



If your report of a move to Norway is approved, you'll be registered as resident in Norway. Then you'll receive a national identity number.

If your report of a move is not approved, you will not receive a national identity number. You'll continue to use your D number if you have one.



# New address in Norway

If you move to a new address in Norway, you must report the move to the Tax Administration. We must have your correct address to be able to send you important information.

- If you have a national identity number, you can change your address at [skatteetaten.no/addresschange](https://skatteetaten.no/addresschange).
- If you have a D number, you can change your address at [skatteetaten.no/postal-address](https://skatteetaten.no/postal-address).

# Tax in Norway

## The tax deduction card

Everyone who works in Norway must have a tax deduction card. The tax deduction card is an electronic document that shows your employer how much tax they must deduct from your salary. Your employer will retrieve your tax deduction card digitally by using your Norwegian identification number. You must check that the information in the tax deduction card is correct.

You must have a new tax deduction card every year. Most people automatically get a new tax deduction card in December. If you do not automatically receive a tax deduction card, you or your employer must order one on the Tax Administration's website.



# The taxation system

As a foreign worker in Norway, you can choose between two different ways of paying tax:

- through the PAYE scheme
- through the general tax scheme

There may be a difference in how much tax you pay in the two tax schemes. You must check which scheme is most profitable for you.



## The tax calculator

Use our tax calculator to see which tax scheme is most profitable for you.

Fill in a bit of information about yourself and tick the box to indicate that you want to calculate PAYE tax. If you have a national insurance exemption, you must tick the box for this. Then we'll estimate the tax you'll pay in both tax schemes.

You'll find the tax calculator at [skatteetaten.no/taxcalculator](https://skatteetaten.no/taxcalculator).

# PAYE (Pay As You Earn)

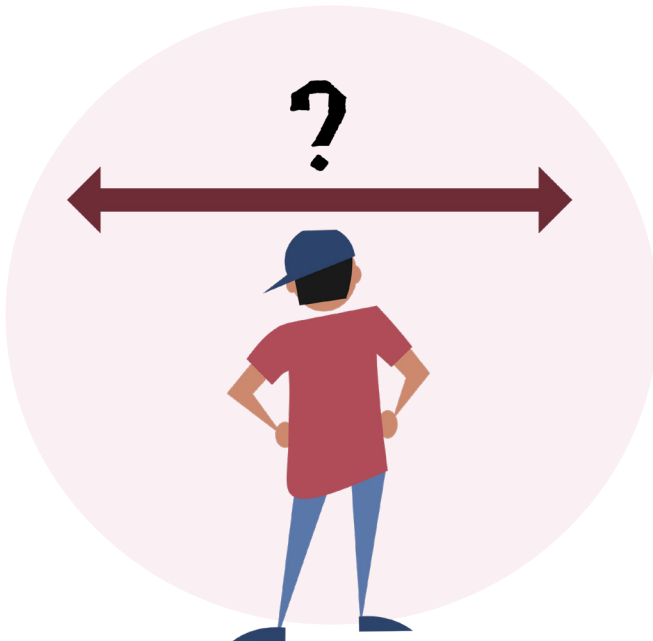
When you're new in Norway and apply for a tax deduction card, you'll usually automatically join a tax scheme called PAYE (Pay As You Earn).

In this tax scheme:

- you're taxed at a fixed percentage that your employer deducts from your salary.
- the tax has already been deducted and settled when you receive your salary.

If the PAYE scheme does not suit you, you can opt out and join the general tax scheme instead.

You can read more about the PAYE scheme and how to opt out on [skatteetaten.no/payee](https://skatteetaten.no/payee).



# The general tax scheme

In this tax scheme:

- how much tax you pay depends on your income and deductions. If you earn a lot, you pay more tax. If you earn less, you pay less tax.
- you'll receive a tax return the year after you worked.
- you'll receive a tax assessment notice after both we and you have checked that the information in the tax return is correct.



If you've paid too much tax,  
you'll receive a refund.

If you've paid too little tax,  
you must pay what you owe.

## Deductions

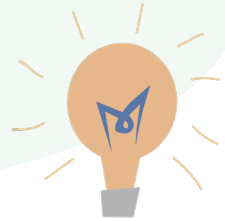
Some of the expenses you have during the year may give you less to pay in tax. This is called a deduction.

Read more and see a film about deductions at [skatteetaten.no/deductionwizard](https://skatteetaten.no/deductionwizard).

## Tax in Norway

On this webpage, you'll find information and films in several languages about the taxation system in Norway. You can read about the tax deduction card, the tax return, the tax assessment, PAYE, the D number, moving, and Norwegian identification numbers.

Choose your language and read more:  
[skatteetaten.no/taxnorway](https://skatteetaten.no/taxnorway).



## Register your account number

You'll receive a refund if you've paid too much tax. You must register your account number before we can pay the refund to you.

Register your account number at  
[skatteetaten.no/changeaccount](https://skatteetaten.no/changeaccount).

# Get an electronic ID

In Norway, many important services are accessed digitally. An electronic ID is connected to your Norwegian identification number and grants you secure access to public and private services online. It's not a physical card, but a secure way of confirming who you are online. Among other things, you can submit applications, check and submit your tax return, log in to your online bank, sign contracts, change your address, and book a doctor's appointment.

There are several types of electronic IDs. The two most common ones are BankID and MinID.



## BankID

You can use BankID to access Norwegian banks and online public services. To order BankID, you must contact your bank.

## MinID

With MinID, you can log in to public services online. To get MinID, you must first order an activation letter from the Norwegian Digitalisation Agency. When you've received the activation letter, you must follow the instructions in the letter.

You can order the activation letter from MinID at [minid.no/order](https://minid.no/order).

### **Do you have a D number?**



You lose access to your digital archive when you report a move to Norway and receive a national identity number. Remember to download important documents before you report a move.



## This is what you can do on the Tax Administration's pages

Log in to [skatteetaten.no/mypage](https://skatteetaten.no/mypage) to:

- change your address
- register a bank account
- apply for a tax deduction card
- change your tax deduction card
- view and submit your tax return
- opt out of the PAYE scheme
- order a certificate
- view your income, tax deduction, and employment

## Do you want to learn more?

You can read more about electronic IDs at [sua.no/online](https://sua.no/online).

# Protect your electronic ID

## Do not share your electronic ID with other people

Keep your login information completely private – you're the only one who should use it. When using your electronic ID, you must identify yourself with a personal code or password, often combined with a one-time code. Do not share this information with your employer, friends, or others. If others gain access to your electronic ID, they can misuse it. They can, for example, start an enterprise, buy goods, take out loans, or enter into agreements in your name.



## Use your private email address and phone number

Use your private email address and your own phone number when you register your electronic ID.

## Do not lend your phone or computer to others

Only you should have access to your device while you're logged in.

## React quickly if you suspect misuse

If you believe that your electronic ID has been misused, you must contact your ID provider for guidance. You must also consider whether you should report the matter to the police. Please note that as long as your electronic ID is active, you may become a victim of fraud. This applies even if you no longer use your electronic ID.

## Blocking your electronic ID

MinID: +47 80 03 03 00

BankID: Contact your bank

Buypass: +47 22 70 13 00

Commfides: +47 21 55 62 80



# Your rights

When you work in Norway, you're, among other things, entitled to:

- a written employment contract
- minimum wage in some sectors
- holidays and holiday pay
- overtime pay if you work overtime

If you have any questions about your rights, you can contact the Labour Inspection Authority.

You can read more about your rights in English and find contact information on the Labour Inspection Authority's website at [knowyourrights.no](https://www.knowyourrights.no).



## If you lose your job or become ill

You may be entitled to sickness benefits from the Labour and Welfare Service (Nav) if you become ill. You may be entitled to unemployment benefit from Nav if you lose your job or you're laid off.

You can read more about this at [nav.no/en](https://nav.no/en).

## Join a trade union

In Norway, many people join a trade union. A trade union is an organisation that works on your behalf. It negotiates wages, working hours, and holidays for you. It can also offer legal help if you come into conflict or have problems at work. Trade unions also offer benefits such as discounts on insurance, interest on loans, and mobile phone subscriptions.

The Labour Inspection Authority recommends that everyone joins a trade union. In Norway, there are four main organisations: Akademikerne, LO, Unio, and YS. Most trade unions are part of one of these four organisations.

You can read more about this at [fagforeninger.no](https://fagforeninger.no).



