

Guide for NTNU employees (Ph.D., Postdoctors and others) planning for a research stay abroad.

The processes described are for employes that:

- Normally reside in Norway and have stayed in Norway for at least one year before the secondment,
- That NTNU will pay salaries during the stay abroad,
- That the employee/researcher will not receive salaries from others than NTNU,
- That the stay abroad has been clarified with local leader.

Please contact your local HR contact person in good time before you start your research stay. Some processes take up to six months, so start your planning early.

For assistance with filling in forms and applications, and for guidance for the research stay, please contact your local HR contact person. If the HR needs assistance contact: staff.international@adm.ntnu.no

For information on salaries or stipend please contact the Service Center for salary and HR.

Insurance

NAV and membership in the Norwegian National Insurance Scheme: State employees normally continue to have membership in the national insurance scheme during a research stay abroad. If you plan to stay abroad for more than 12 weeks you need to have the membership confirmed by NAV. Case handling time in NAV is up to six months.

- EU/EEA citizen planning a research stay in another EU/EEA country apply for A1: Form NAV 02-08.07 https://www.nav.no/soknader/en/person/til-eller-fra-norge/opphold-eller-arbeid-utenfor-norge
 - Employer part: Form NAV 02-08.08

- For all other countries, and those going to an EU/EEA country but are not EU/EEA nationals use: Form NAV 02-08.05 https://www.nav.no/soknader/en/person/til-eller-fra-norge/opphold-eller-arbeid-utenfor-norge
 - Employer part: Form NAV 02-08.06

Accompanying family members also need to clarify their membership in the national insurance scheme.

European Health Insurance Card: EU/EEA citizen travelling within the EU/EEA country should bring the European Health Insurance Card. <u>Here</u> you can apply for the card and find more information on how it can be used.

Insurance: When you are a posted worker from NTNU you continue to have all insurances with The Norwegian Public Services Pension Fund (SPK), such as the group life insurance and work accident insurance. In addition, you have accident insurance that covers you 24- hours a day.

Travel insurance: You need to have a travel insurance that covers you during the whole period abroad. If the flight is purchased with NTNUs Eurocard credit card you have an insurance with Tryg Insurance company, that is valid for stays abroad up to 90 days. Check with your insurance company. Good alternatives can be ANSA travel insurance and travel insurance offered by the unions.

Taxes

When you work for NTNU abroad you normally continue to pay taxes to Norway. In most cases you do not need to do any changes with the tax card before starting your research stay. Contact the Tax authorities (<u>Skatteetaten.no</u>) if you have questions on your tax obligations.

Exceptions:

- If you are travelling to the country of where you have your citizenship. Here you need to check with local tax authorities if they consider payments from NTNU taxable in the country where the work is performed. This especially applies if the stay exceeds six months. Norway has tax treaties with most countries, so you avoid double taxation. It is recommended that you check this out in good time before starting the research stay. If local authorities in the country where you will have the research stay consider income from NTNU taxable there, you need to apply for a lower tax card in Norway.
- USA: Norway and USA have a tax treaty that gives researchers the possibility to apply for a reduced tax on income earned physically in the USA. This gives you the possibility to only pay

the social security contribution, and the tax card will be set to 10%. Remember to change the tax card back to normal before coming back to Norway.

o This is how you apply for a change in tax card (PDF)

The National Population Register:

You must notify The Norwegian Tax Administration if you intend to stay outside of Norway for more than 6 months. If the stay abroad is temporary, attach documentation to show that. That can be the contract for change of workplace or stipend award letter. Here you can send the notification.

Residence permit/work permit:

- *In the country you visit:* Find out if you need a visa for your stay abroad. The process to obtain a visa can often take up to six months.
- *In Norway*: If you have a temporary residence permit in Norway you will normally lose the permit if the stay abroad exceeds six months. Please contact UDI to find out what applies to you.

Agreement for change of workplace:

If you plan to work abroad for more than one month you need to sign <u>agreement for change of workplace</u>. Please contact your HR contact person for the agreement.

The service center for HR and salaries needs information on the stay abroad. This is important as salaries need to be registered and reported as earned abroad. You do this in NTNU Hjelp. This will make the tax settlement easier and more accurate. This is also important if you plan to apply for a tax deduction for extra expenses abroad.

Here you can find more useful information on planning for a research stay abroad https://i.ntnu.no/forskertermin

HR and HSE Division, April 2023