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Working and living abroad

2017

Deloitte Advokatfirma

Contents

Introduction **03**

Pre-assignment procedures **04**
1. Work and resident permit 04
2. Registration of a move abroad 04
3. Social security 04
4. Checklist before departure 04
5. Checklist upon arrival 04

On assignment **06**
6. Tax residency 06
7. Tax liability abroad 06
8. Avoidance of double taxation 07
9. Tax filing requirement 07
10. Personal tax deductions, allowances and credits 08
11. Stock option and bonuses partially sourced abroad 09
12. Exit taxation according to Norwegian legislation 10
13. Social security 11
14. Mandatory occupational pension plan 12
15. Employment law 12

Post-assignment procedures **13**
16. Checklist assignment end 13

Appendix A: 2017 Rates 15
Appendix B: 201 Simplified personal tax calculation 16
Appendix C: Double taxation agreements 18
Appendix D: Tax treaties with special offshore articles 24
Appendix E: Social security agreements 25

Introduction

This booklet contains a summary of key information on tax, immigration, social security, pension and employment legislation in Norway as of January 1, 2017. If you represent an employer considering assigning an employee abroad, or if you as an employee have been offered an assignment outside Norway, the following may give valuable information.

The booklet intends to provide an overview for information purposes. It should not be solely relied upon, as legislation is subject to amendments and it may be necessary to consider more detailed information than is provided in this document.

Please contact Deloitte Advokatfirma AS for further information or assistance. Our Global Employer Services (GES) team in Norway is part of a global network of GES specialists within Deloitte, which provide services worldwide within the fields of;

- **International tax**
- **Immigration processing (work permit procedures)**
- **International social security and pension issues**
- **Employment and/or assignment contracts and international employment law**
- **Global mobility transformation**
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- **Global Reward**
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Our 50 GES specialists in Norway and 5500 globally will always be able to present cost efficient solutions to you.

Pre-assignment procedures

1. Work and resident permit

Before commencing work in another country, it is important to investigate whether it is necessary to acquire an entry visa and/or a work permit. The host country´s consulate or embassy in Norway will in general be able to give further instructions on the application and applicable requirements.

2. Registration of a move abroad

If an individual moves abroad and have an intention of staying for more than 6 months, the tax authorities needs to be notified. If the move is to a country outside the Nordic countries, the individual must register the move with the tax office. If the move is within the Nordic countries (Sweden, Iceland, Finland and Denmark including Faroe Islands and Greenland), the move needs to be reported only in the destination/new working country.

3. Social security

Prior to assignment, it is necessary to evaluate the assignee`s social security position during the assignment abroad. In general, the membership in the Norwegian National Insurance Scheme (NIS) ceases from the first day of work abroad. It is possible to apply for a voluntary membership in the NIS if certain criteria are met.

Within the EU/EEA area and for countries with a social security agreement with Norway, it may be possible to apply for form A1/Certificate of Coverage from Norway, which will secure the assignee`s membership in NIS and at the same time exempt the assignee from the working country's social security scheme. For further information, see section 13.

Checklist before departure – including but not limited to:

- Establish a new employment contract or contract addendum for the assignment abroad.
- Check whether a visa and/or work/residence permit will be required, both for the employee and for dependents and process applications if necessary.
- Inform the tax and social security authorities.
- Review social security position for the employee and his/her dependents, and process applications if necessary.
- Ensure sufficient pension plan coverage and health insurance
- Review tax filing procedures and deadlines in the new location.
- Tax implications and planning:
  - Tax implications with respect to the timing of the planned move, both in Norway and in host country.
  - Tax residency status in Norway and abroad, hereunder how to avoid double taxation.
  - Investments in Norway and tax consequences abroad.
  - Taxation of stock option exercise.
  - Tax consequences of property sale or rental.
- Non-Norwegian nationals going on assignment outside Norway may need to investigate potential consequences for a former issued work and residence permit in Norway.

Checklist upon arrival

- Ensure work/residence permit has been issued before commencing work.
- Ensure that entry and registration obligations are fulfilled.
- Ensure compliance with tax filing procedures and deadlines.

Compulsory membership in the Norwegian National Insurance Scheme ceases as a main rule from the first day of work performed abroad.

On assignment

A move from Norway is normally regarded as permanent if the intention is to spend at least five years abroad.

6. Tax residency

As a main rule, individuals on temporary assignments abroad remain tax resident in Norway.

Norwegian tax residents are tax liable to Norway for their global income and wealth. Taxable income includes, but is not limited to, income from employment, income from a business profession, annuities and income from movable and immovable property.

6.1 Tax emigration according to domestic legislation

Tax residency in Norway ceases the income year when all of the following conditions are met:

- Taken up permanent residency abroad
- The stay in Norway does not exceed 61 days during the tax year
- No place of residence available in Norway for the individual nor close relatives (spouse, cohabiting partner, child)

A move from Norway is normally regarded as permanent if the intention is to spend at least five years abroad.

When calculating the number of days spent in Norway, both entire calendar days and part of calendar days in Norway should be included. Part of a day in Norway should be counted as one day in Norway.

Place of residence is considered available when the residence can be used for living purposes throughout the year. A holiday home is typically not considered a place of residence, however exceptions may apply.

Secondary residence may be accepted as non-available, if it has been rented out for a period of minimum five years prior to the assignment abroad.

Special rules apply for individuals who have been tax residents in Norway for at least ten years prior to moving abroad. The 10-year period does not have to be continuous. For such individuals, tax residency ceases 1 January the year following the third entire tax year when all of the above conditions are met.

The individual must substantiate to the tax authorities that all conditions are met for each of the three consecutive tax years after leaving Norway. As such, the individual is obliged to submit a tax return each tax year during this three-year period.

6.2 Tax residency according to tax treaties

An individual considered tax resident in Norway, may also be considered tax resident in the host country. Such dual tax residency may lead to double taxation of income/wealth. Norway has entered into tax treaties with many countries in order to avoid double taxation. See Appendix C: Double taxation agreements, for a complete list over tax treaties.

When a residential conflict arises, both countries refer to the current regulation of the applicable tax treaty in order to determine the individual's place of residence. The country of tax treaty residency is entitled to tax the individual's global income/wealth. It is therefore important to determine the tax treaty residency for the individual.

Whether the individual is tax treaty resident in Norway or in another country according to a tax treaty, is to be evaluated on an individual basis.

7. Tax liability abroad

Domestic regulation in the host country determines the tax liability abroad. Such legislation will most likely differ

from Norwegian tax legislation. In order to determine the applicable reporting obligations, tax level and taxable items, advice should be sought from a tax adviser.

Depending on domestic legislation in the host country, an individual will often be considered tax liable to the host country for employment income sourced in the host country (often referred to as limited tax liability).

8. Avoidance of double taxation

When domestic legislation in two countries provide legal basis for taxing the same income in both countries, steps must be taken for the double taxation to be avoided.

The country of tax residency is generally responsible for avoiding double taxation of the same income and wealth. Double taxation can be avoided through an applicable tax treaty or through Norwegian domestic legislation.

8.1 Tax treaty

Tax treaties normally use the credit relief method or the exemption with progression method as measures to avoid double taxation for employment income.

- The credit relief method enables deduction in taxes in the country of tax residency for actual taxes paid in the other country. Credit relief is normally limited to the amount of taxes that would be levied on the income in the country of tax residency.
- The exemption with progression method enables the taxes in the country of tax residency to be reduced with the amount of taxes levied in the country of tax residency on income sourced in the other country. When using the exemption with progression method there might be a progression effect on other assessed taxes in the country of residency, as the income is included in the basis for taxation.

8.2 Domestic legislation

Avoidance of double taxation under Norwegian domestic legislation is possible by the so-called one-year rule. The one-year rule is applicable when the following conditions are met:

- The work period abroad exceeds one year (date to date).
- Number of days spent in Norway cannot exceed an average of 6 days per calendar month abroad during the entire work period, i.e. 72 days during a 12-month period.

The one-year rule uses the exemption with progression method for avoidance of double taxation, and is in most cases more beneficial to use if the tax treaty uses the credit relief method.

9. Tax filing requirement

Every individual is required to disclose their actual circumstances for tax assessment purposes, and is solely responsible for ensuring to fulfil all tax obligations.

The tax obligations are fulfilled when an individual submit a complete and accurate tax return within the set deadline.

9.1 Tax deduction card – reduced rates

If an individual remains on a Norwegian payroll, the employer is continuously obliged to withhold taxes in accordance with the individual's Norwegian tax deduction card. In cases where double taxation is avoided by using either the one-year rule or a tax treaty with the exemption with progression method, the tax office can issue a tax deduction card with reduced tax rates.

9.2 Tax return obligation home/host country

All individuals who are tax residents in Norway according to domestic legislation are liable to submit tax returns. The liability apply even where Norway according to a tax treaty is unable to levy taxes on income/wealth. The liability to submit tax return further applies to any individual who have had income/wealth sourced in Norway during the tax year.

Tax residents of Norway are as a main rule tax liable to Norway for global income/wealth, regardless of whether the income/wealth is earned in Norway or abroad. Global wealth is only taxable to Norway if the taxpayer is tax resident in Norway according to domestic legislation per 31 December.

If an individual has received a pre-filled tax return, and the tax return is correct and complete, he or she is not required to submit the tax return. If corrections and/or changes are necessary, the individual must provide accurate details and submit the tax return within the set deadlines. If the individual does not submit a corrected tax return, the tax office assume that the pre-filled information in the tax return is correct, with so-called silent consent.

The deadline for submitting tax returns are 30 April the following tax year. It is however possible to apply for an extension.

The individual may also be required to submit a tax return in the host country. However, this does not waive the obligation to submit a Norwegian tax return.

Commuter travels are deductible expenses for the individual and/or tax free if covered by employer.

10. Personal tax deductions, allowances and credits

10.1. Free housing

Free housing in host country is taxable to Norway as employment income. The benefit may also be taxable according to domestic legislation in the host country. From a Norwegian perspective, the benefit of free housing may be set to certain standardized rates. According to these rates, for 2017 the benefit is set to:

- NOK 92 576 per year (NOK 7 715 per month) for a one or two room accommodation.
- NOK 139 134 per year (NOK 11 572 per month) for an accommodation with three or more rooms.
- If the accommodation is occupied by only one individual, the benefit is set to NOK 92 576, regardless of size.

If the standardized rates are not favorable compared to the actual rental value, the benefit of free housing may be stipulated by the rental value of corresponding housing in host country. If the employer rents the apartment/house, the rental value equals the actual costs. The taxable benefit is then set to 90 % of the rental value. When valuing the benefit, one must also include the value of any free electricity, heating etc. provided.

If the individual is considered as a commuter (see 10.4 below), the benefit of free housing abroad will not be taxable to Norway. Note that the benefit of free housing might be taxable in the host country even if it is not taxable in Norway.

10.2 Business travel

Employer's coverage of travel expenses, which is not merely of the employer's interest, is normally regarded as taxable income. Business travels are merely in the employer's interest and is not taxable as long as the coverage does not exceed the actual costs. This applies regardless if the coverage is made directly (reimbursement against original vouchers) or through an expense allowance provided by the employer.

10.3 Commuter travel (home visits)

If the individual is considered as a commuter (see 10.4 below), travelling between the residence in Norway and the residence abroad is regarded as commuter travels. Commuter travels are deductible expenses for the individual and/or tax free if covered by employer.

10.4 Commuter status

Individuals who have a residence in Norway and a residence abroad are under certain conditions entitled to deductions for costs incurred when working away from home, such as housing and home travel expenses. Employer's coverage of such expenses is not taxable, given that the expenses would have been deductible for the individual (for a more detailed description of the actual deductions, see 10.5 below). To qualify as a commuter, the employee must meet all of the following conditions:

- Be considered as a Norwegian tax resident according to Norwegian domestic legislation.
- Be taxable to Norway on income related to the assignment abroad.
- Have an independent apartment/house available in Norway.
- Have an apartment/house available abroad, which is regarded as commuting residence compared to the residence in Norway.

An independent residence is a house or an apartment of at least 30 square meters with water and drain, which is available to the individual for a period of at least 12 months.

In order for the residence abroad to be considered a commuting residence, a certain minimum amount of home travels is required:

- Assignments in Sweden, Denmark and Finland: 8 home travels
- Assignment in Europe: 4 home travels
- Assignment outside Europe: 2 home travels

The requirement of home travels does not apply where the individual's family continues to live in Norway.

10.5 Commuter deductions

If an individual has expenses covered by the employer, the following deductions are applicable:

- Travel in connection with home visits, calculated at a rate per kilometer. The number of kilometers is stipulated to the shortest travelling distance by road between the home in Norway and the home abroad. Travel deduction is limited to maximum 75 000 kilometers.
- Alternatively, if more beneficial, an individual can claim deduction for documented expenses for flight tickets.
- Actual accommodation costs.
- Expenses for board with standard per diem (per day) rates.

If the employer covers some of the costs, the individual can only claim deduction for the exceeding costs.

Employer's coverage of such expenses is not taxable, given that the expenses would have been deductible for the individual. Possible surplus from allowances for commuting expenses received from employer are taxable as employment income.

10.6. Itemized deductions

The following sections is a brief introduction to possible deductions for individuals working abroad.

Parental deduction

Child minding expenses for children aged 11 years and younger at the end of the income year is deductible, subject to certain limits. The maximum deduction is NOK 25 000 for one child and increases by NOK 15 000 for each additional child. Married or cohabiting parents can determine the distribution of the deduction between them.

Interest deductions

A tax resident individual is entitled to a deduction for interests on debt.

Seafarers deduction

The special seafarers deduction is 30 %, limited to maximum NOK 80 000 of taxable income on-board. The deduction can be claimed by individuals who mainly perform on-board work on certain vessels in service for a total of at least 130 days during the income year. The 130 days condition does not apply if the individual is subject to a collective bargain agreement, which in average assumes 130 days on-board work per income year. Thus, if the days on-board one year are less than 130 days due to the rotation schedule, the conditions for the seafarers' deduction may still be fulfilled. The latter rule will however only be applicable if the lack of 130 days on board is due to the rotation schedule and not due to the duration of the employment relationship.

11. Stock option and bonuses partially sourced abroad

Stock options and bonuses granted in connection with employment are benefits and taxable as employment income.

Stock options and bonuses partially sourced abroad and in Norway might be taxable to both countries and a determination of the tax liability in each country is commonly required.

Bonus payments and stock option rights taxable to Norway may need to be reported to Norwegian tax authorities.

The determination of whether a stock option or bonus payment are subject to NIS contributions may differ from the determination of whether the payment is subject to income tax.

12. Exit taxation according to Norwegian legislation

The exit taxation includes gain on shares, parts of company with liability, primary capital certificates in Norwegian companies and in similar foreign companies, subscription rights, options and other financial instruments where the underlying object is an asset mentioned above. For simplification, we will in the following use the term "share".

Norway has also established exit taxation on business assets/equipment removed from Norwegian tax jurisdiction. These rules are only applicable if you are in business, so we limit the information only to inform that such rules exist.

Gains on shares owned by an individual at the time of emigration from Norway are taxable at the last day before the emigration is final. Emigration can either take place in accordance with the Norwegian Tax Act or in accordance with a tax treaty. Transfer of shares to a spouse who is not a tax resident in Norway, will also provoke exit taxation.

Losses on shares are deductible by emigration to another EU/EEA country to the same extent as a gain is taxable in accordance with the Tax Act regulations of exit taxation. The loss is calculated in the emigration year, but the settlement is postponed until the share is actually realized.

A total gain of all taxable gains reduced with deductible losses that do not exceed NOK 500 000 is not included in the exit taxation regime. However, if the gain exceeds this amount, the whole gain is subject to taxation.

Individuals can be granted a postponement on settlement of assessed exit tax if sufficient security for the tax is given. If moving to another EU/EEA country postponement is given without security if Norway can obtain information about the taxpayer's income and fortune according to agreement with the other country and may claim assistance from foreign tax collectors regarding collection. The postponed settlement is carried forward by exemption of assessed tax from the settlement of taxes for the emigration year. Postponement of the settlement is excluded by transfer of the shares by gift to a person who is not tax resident in Norway and/or by liquidation of a partnership.

If the individual realizes the shares at a lower value than the value on the time of emigration, the exit tax is reduced or annulled. In such case, the individual may claim the gains calculated of the real realization value. Realization value cannot amount to a lower value than the acquisition cost. Dividends that have not been taxed or have been taxed at a low rate in the last five years are added to the realization value. The choice of realization value is not available by loss or by transfer of gifts.

If the gain is taxable to another country, tax credit relief is given.

The exit taxation is reversed if the individual taxpayer has not realized the share within five years after the end of taxability to Norway either in accordance with the Norwegian Tax Act or in accordance with tax treaty with a foreign country. The taxability is also excluded if the individual returns to Norway to live, or be deemed as tax resident in Norway in accordance with the tax treaty.

13. Social security and the Norwegian National Insurance Scheme (NIS)

Residents in Norway and employees performing work in Norway are as a main rule compulsory members of the Norwegian National Insurance Scheme (NIS).

Compulsory membership in the NIS ceases as a main rule from the first day of work performed abroad. It is possible to remain as member of the NIS during work abroad either under the EU/EEA legislation, social security agreements that Norway has entered into, or under Norwegian domestic legislation.

13.1 The EU/EEA agreement

Norway is part of the EU/EEA agreement and is thereby subject to the EU/EEA regulations on social security. In addition, Norway has entered into several bilateral social security agreements with other countries such as (but not limited to) the US, Australia, Chile and Canada, also see Appendix E: Social security agreements. These agreements may extend or limit the employee's right to remain covered in the NIS during an assignment.

According to the EU/EEA regulation an individual shall be subject to only one of the EU/EEA countries' social security legislation, in general the legislation of the working country. Exemptions, which allow the individual to remain a member of the NIS during work abroad may be granted for individuals on assignment with repatriation rights. An exemption must be documented through form A1, which is issued by the NIS authorities. An exemption may be granted for a limited period up to a maximum of five years.

If an individual residing in Norway continuously performs work in two or more EU/EEA countries, where at least 25 % of

the total workload is performed in Norway, the individual shall be covered in the NIS. An exemption from the working country's social security scheme documented on form A1, implies that social security contributions, both the employee's part and the employer's part, shall be paid to Norway only.

13.2 Social security agreements

Generally, social security agreements state that individuals are subject to the social security legislation of the country in which work is performed. Being a member of the working country's social security scheme implies among other things, that social security contributions are due according to that country's social security legislation. Employees on assignment from Norway may however often be eligible for a continuous coverage in the NIS and correspondingly exempt from coverage in the host country's social security scheme and appurtenant social security contributions. Such exemption must be documented through a Certificate of Coverage (CoC) issued by the Norwegian National Insurance Authorities upon application. Social security contributions, the employee's part and the employer's part will then be due in Norway in accordance with Norwegian laws and regulations.

13.3 NIS membership under domestic legislation

Continued compulsory NIS membership

Even if there is no social security agreement in place, cf. 13.2, a Norwegian resident may continue his/her compulsory NIS membership if the salary is paid from a Norwegian employer and the employer is obliged to pay the employer's contribution during the working period abroad. Such continued membership is only applicable when the working period abroad is less than 12 months.

Voluntary NIS membership

It is possible to apply for a voluntary NIS membership covering the working period abroad. A voluntary membership may cover both the NIS health and/or pension part of the scheme.

A voluntary membership may be granted, given that certain criteria are met. The applicant has to have been a NIS member for at least three out of the last five entire calendar years before applying, and furthermore has to be strongly connected to Norway during the assignment period. In addition, there is a standard requirement of reasonableness for granting such membership, which is individually determined. An employee assigned to work abroad from a Norwegian employer is normally granted a voluntary membership as long as the said criteria are met.

The contribution rates for voluntary membership vary and depend on the employer's obligation to pay employer's contribution in Norway, as well as whether the employee is liable for income taxes in Norway and the extent of the NIS membership coverage. The rates vary between 3.1 % and 41.5 %. It is therefore important to establish the applicable rate case by case.

A voluntary membership may be granted, given that certain criteria are met.

If the individual remains a member of the NIS during the working period abroad, the individual may continue to be a member of the Norwegian employer's occupational pension plan.

14. Mandatory occupational pension plan

An individual may in general participate in the Norwegian employer's occupational pension plan during an assignment if certain criteria are met. If the individual remains a member of the NIS during the working period abroad, the individual may continue to be a member of the Norwegian employer's occupational pension plan for an unlimited period of time provided that the employment relationship is maintained.

Even if the employee discontinues the NIS membership during the working period abroad, a continued membership in the Norwegian employer's occupational pension plan may be allowed for a limited period up to 10 years if assigned to work within the group.

It is recommended to investigate case by case how an employer`s contributions to a Norwegian occupational pension plan are treated for taxation purposes in the relevant host country. It may be that it is more cost efficient to enter into a foreign plan from a tax perspective. It may also be compulsory to participate in the host company`s pension plan, all depending on the host country`s domestic legislation.

15. Employment law

Individuals working in Norway as employees must be offered a written employment contract. An employment contract must as a minimum state some basic elements of the employment relation.

An employee sent on assignment for more than a month shall be offered a written assignment contract prior to departure. This assignment contract must as a minimum state

- Duration of the assignment
- Currency in which remuneration is to be paid
- Possible foreign service allowances
- Terms for the return travel to Norway

In the assignment contract, the employer and the employee are free to determine the choice of legislation during the assignment. However, mandatory regulations in local legislation apply regardless of choice of legislation, unless the employee is entitled to at least equal or more beneficial rights through the employment/assignment contract.

Post-assignment procedures

Checklist assignment end

- Deregistration with applicable authority in host country, for instance tax and social security
- Settle tax in host country
- Notify the NIS authority of repatriation
- Register with tax authorities, apply for tax card, if necessary

As a main rule, individuals on temporary assignments abroad remain tax resident in Norway.

Appendix A: 2017 rates

An overview of income tax and social security rates:
Source: Norwegian Ministry of Finance

National insurance contribution		
Earned income		8,2 %
Pension income		5,1 %
Lower limit for paying national insurance contribution		NOK 54 650

Bracket tax		
Bracket 1 - Amounts exceeding	NOK 164 100	0,93 %
Bracket 2 - Amounts exceeding	NOK 230 950	2,41 %
Bracket 3 - Amounts exceeding	NOK 580 650	11,52 %
Bracket 3 - Finnmark and Nord-Troms	NOK 580 650	9,52 %
Bracket 4 - Amounts exceeding	NOK 934 050	14,52 %

Tax on ordinary income	
Persons	24 %
Persons in Finnmark and Nord-Troms	20,5 %

Maximum marginal tax rates	
Ordinary income	24 %
Employment income	38,5 %
Dividends	46,6 %
Marginal rate on employment income - (Tax and National Insurance contribution)	46,7 %

Wealth tax		
Municipality / State	0 - 1 480 000	0 %
Municipality / State	1 480 000 <	0,85 %

Appendix B: 2017 simplified personal tax calculation

Example of typical tax computations (in NOK):

Class 1				
	Local	**Local**	**Local**	**Local**
	NOK	NOK	NOK	NOK
Salary	450 000	950 000	450 000	950 000
Company car	50 000	50 000	50 000	50 000
Personal income	**500 000**	**1 000 000**	**500 000**	**1 000 000**
Capital gains	10 000	20 000	10 000	20 000
Minimum deduction	-94 750	-94 750	-94 750	-94 750
Travelling cost to and from work (less 16 000)	-4 000	-4 000		
Interest expenses on mortgage and loss	-10 000	-20 000		
10 % standard deduction			-40 000	-40 000
Ordinary income (net income)	**401 250**	**901 250**	**375 250**	**885 250**
Personal allowance	-53 150	-53 150	-53 150	-53 150
Income tax	83 544	203 544	77 304	199 704
Top tax	7 106	59 337	7 106	59 337
Social security	41 000	82 000	41 000	82 000
Total tax and social security	**131 650**	**344 881**	**125 410**	**341 041**
Net cash income	318 350	605 119	324 590	608 959
Employer's contribution to social security (14,1 % of personal income)	**70 500**	**141 000**	**70 500**	**141 000**

Example of typical tax computations (in NOK):

Class 2				
	Local	**Local**	**Expat**	**Expat**
	NOK	NOK	NOK	NOK
Salary	450 000	950 000	450 000	950 000
Company car	50 000	50 000	50 000	50 000
Personal income	**500 000**	**1 000 000**	**500 000**	**1 000 000**
Capital gains	10 000	20 000	10 000	20 000
Minimum deduction	-94 750	-94 750	-94 750	-94 750
Travelling cost to and from work (less 15 000)	-4 000	-4 000		
Interest expenses on mortgage and loss	-10 000	-20 000		
10 % standard deduction			-40 000	-40 000
Ordinary income (net income)	**401 250**	**901 250**	**375 250**	**885 250**
Personal allowance	-78 300	-78 300	-78 300	-78 300
Municipal tax	77 508	197 508	71 268	193 668
Top tax	7 106	59 337	7 106	59 337
Social security	41 000	82 000	41 000	82 000
Total tax and social security	**125 614**	**338 845**	**119 374**	**335 005**
Net cash income	324 386	611 155	330 626	614 995
Employer's contribution to social security (14,1 % of personal income)	**70 500**	**141 000**	**70 500**	**141 000**

Appendix C: Double taxation agreements

General conventions for the avoidance of double taxation between Norway and other states
Updated per: 1 January 2016
Source: Norwegian Ministry of Finance

Code of symbols:
Status 0: Treaties terminated.
Status 1: Treaties in force
Status 2: Treaties which are signed, but not yet ratified/in force
Status 3: Ongoing negotiations for a treaty/renegotiations, (full or partial) of an existing treaty

T/I
T = Tax Treaty
I = Information Exchange Agreement

Country	T/I	Signed	Status	In force
Albania	T	14.10.1998	1	13.08.1999
Andorra	I	24.02.2010	1	18.06.2011
Anguilla	I	14.12.2009	1	10.04.2011
Antigua and Barbuda	I	19.05.2010	1	15.01.2011
Argentina	T	08.10.1997	1	30.11.2001
Aruba	I	10.09.2009	1	01.08.2011
Azerbaijan	T	24.04.1996	1	20.09.1996
Australia	T	06.05.1982	0	19.10.1983
New treaty		08.08.2006	1	12.09.2007
Austria	T	28.11.1995	1	01.12.1996
Protocol		14.11.2005	1	01.12.2006
Protocol		16.09.2009	1	01.06.2013
Bahamas	I	10.03.2010	1	09.09.2010
Bahrain	I	14.10.2011	1	12.07.2012
Bangladesh	T	15.09.2004	1	22.12.2005
Barbados	T	15.11.1990	1	30.07.1991
Protocol		03.11.2011	1	01.06.2012
Belgium	T	14.04.1988	1	04.10.1991
Protocol		10.09.2009	1	19.07.2013
New treaty		23.04.2014	2	
Belize	I	15.09.2010	1	26.02.2011
Benin	T	29.05.1979	1	24.06.1982

Country	T/I	Signed	Status	In force
Bermuda	I	16.04.2009	1	22.01.2010
Bonaire	T	13.11.1989	1	17.12.1990
Protocol		10.09.2009	1	01.09.2011
Bosnia Hercegovina	T		1 a)	
Botswana	I	20.02.2013	1	10.01.2016
Brazil	T	21.08.1980	1	26.11.1981
Protocol 1994		12.07.1994	0	
Protocol		20.02.2014	2	
British Virgin Islands	I	18.05.2009	1	03.12.2010
Brunei	I	27.06.2012	1	27.04.15
Bulgaria	T	01.03.1988	0	01.04.1989
New treaty		22.07.2014	1	30.07.2015
Cayman Islands	I	01.04.2009	1	04.03.2010
Canada	T	12.07.2002	1	19.12.2002
Chile	T	26.10.2001	1	22.07.2003
China	T	25.02.1986	1 e)	21.12.1986
Cook Islands	I	16.12.2009	1	06.10.2011
Costa Rica	I	29.06.2011	1	13.04.2014
Croatia	T		1 a)	
Curacao	T	13.11.1989	1	17.12.1990
Protocol		10.09.2009	1	01.09.2011
Cyprus	T	18.05.1955	0 d)	11.05.1955
New treaty		24.02.2014	1	08.07.2014
Czech Republic	T	19.10.2004	1	09.09.2005
Denmark: Nordic countries	T			
Dominica	I	19.05.2010	1	22.01.2012
Egypt	T	20.10.1964	1	30.07.1965
New treaty			3	
Estonia	T	14.05.1993	1	30.12.1993
Faroe Islands: Nordic countries	T			
Finland: Nordic countries	T			
France (included protocol 1984)	T	19.12.1980	1	10.09.1981
Protocol (French text)		14.11.1984	1	01.10.1985
Protocol		07.04.1995	1	01.09.1996
Protocol		16.09.1999	1	01.12.2002
Gambia	T	27.04.1994	1	20.03.1997

Country	T/I	Signed	Status	In force
Georgia	T	10.11.2011	1	23.07.2012
Germany (German text)	T	04.10.1991	1	07.10.1993
Protocol		24.06.2013	1	03.02.2015
Gibraltar	I	16.12.2009	1	08.09.2010
Greece	T	27.04.1988	1 c)	16.09.1991
Greenland (Norwegian text only)	T	04.08.2005	1	21.12.2005
Grenada	I	19.05.2010	1	09.02.2012
Guatemala	I	15.05.2012	2	
Guernsey	I	28.10.2008	1	07.10.2009
Hong Kong, China	I	22.08.2014	1	04.12.2015
Hungary	T	21.10.1980	1 c)	20.09.1981
Iceland: Nordic countries	T			
India	T	31.12.1986	0 c)	02.07.1987
New treaty		02.02.2011	1	20.12.2011
Indonesia	T	19.07.1988	1	16.05.1990
Ireland	T	22.11.2000	0	28.11.2001
New treaty			1	
Isle of Man	I	30.10.2007	1	06.09.2008
Israel	T	02.11.1966	1	11.01.1968
New treaty			3	
Italy	T	17.06.1985	1	25.05.1987
New treaty			3	
Ivory Coast (French)	T	15.02.1978	1	25.01.1980
Jamaica	T	30.09.1991	1	01.10.1992
Protocol		04.12.2012	1	12.09.2013
Japan	T	04.03.1992	1	16.11.1992
Jersey	I	28.10.2008	1	07.10.2009
Kazakhstan	T	03.04.2001	1	24.01.2006
Kenya	T	13.12.1972	1	10.09.1973
Latvia	T	19.07.1993	1	30.12.1993
Protocol			3	
Liberia	I	10.11.2010	1	17.05.2012
Liechtenstein	I	17.12.2010	1	31.03.2012
Lithuania	T	27.04.1993	1	30.12.1993
Luxembourg (French)	T	06.05.1983	1 c)	27.01.1985
Protocol (French)		07.07.2009	1	12.04.2010

Country	T/I	Signed	Status	In force
Macau, China	I	29.04.2011	1	18.12.2011
Macedonia	T	19.04.2011	1	01.11.2011
Malawi	T	18.05.1955	0 d)	16.12.1963
New treaty		08.12.2009	1	10.12.2012
Malaysia	T	23.12.1970	1	09.09.1971
New treaty			3	
Malta	T	02.06.1975	0	22.07.1977
New treaty		30.03.2012	1	14.02.2013
Marshall Islands	I	28.09.2010	1	19.06.2011
Mauritius	I	01.12.2011	1	26.05.2012
Mexico (Spanish)	T	23.03.1995	1	23.01.1996
Monaco	I	23.06.2010	1	31.01.2011
Montenegro	T		1 a)	
Montserrat	I	22.11.2010	1	19.12.2011
Morocco (French)	T	05.05.1972	1	18.12.1975
Nepal	T	13.05.1996	1	19.06.1997
Netherlands	T	12.01.1990	1 c)	31.12.1990
Protocol		23.04.2013	1	30.11.2013
New Zealand	T	20.04.1982	1 c)	31.03.1983
New treaty			3	
Niue	I	19.09.2013	1	28.05.2014
Nordic countries (Norwegian)	T	23.09.1996	1	11.05.1997
Protocol(Norwegian)		06.10.1997	1	31.12.1997
Protocol (Norwegian)		04.04.2008	1	29.12.2008
Pakistan	T	07.10.1986	1	18.02.1987
Panama	I	12.11.2012	1	20.12.2013
Philiippines	T	09.07.1987	1	23.10.1997
Protocol		22.05.1989	1	23.10.1997
Poland	T	24.05.1977	0	30.10.1979
New treaty		09.09.2009	1	25.05.2010
Protocol		05.07.2012	1	02.04.2013
Portugal	T	24.06.1970	0	01.10.1971
New treaty		10.03.2011	1	15.06.2012
Qatar	T	29.06.2009	1	30.12.2009
Romania	T	14.11.1980	1 c)	27.09.1981

Country	T/I	Signed	Status	In force
New treaty		27.04.2015	1	01.04.2016
Russian Federation	T	26.03.1996	1	20.12.2002
Saba	T	13.11.1989	1	17.12.1990
Protocol		10.09.2009	1	01.09.2011
St. Kitts and Nevis	I	24.03.2010	1	12.01.2011
Saint Lucia	I	19.05.2010	1	01.12.2011
St. Vincent and the Grenadines	I	24.03.2010	1	20.04.2011
Samoa	I	16.12.2009	1	19.10.2012
San Marino	I	12.01.2010	1	22.07.2010
Senegal (French)	T	04.07.1994	1	28.02.1997
Serbia	T		0 a)	18.12.2015
New treaty		14.06.2015	1	
Seychellene	I	30.03.2011	1	11.08.2012
Sierra Leone	T	18.05.1955	1 d)	18.05.1955
Singapore	T	19.12.1997	1	20.04.1998
Protocol		18.09.2009	1	04.04.2010
New treaty			3	
St. Eustatius	T	13.11.1989	1	17.12.1990
Protocol		10.09.2009	1	01.09.2011
St. Maarten	T	13.11.1989	1	17.12.1990
Protocol		10.09.2009	1	01.09.2011
Slovak Republic	T	27.06.1979	1 b) c)	28.12.1979
New treaty			3	
Slovenia	T	18.02.2008	0 a)	10.12.2009
New treaty			1	
South Africa	T	12.02.1996	1	12.09.1996
Protocol		16.07.2012	1	20.11.2015
South Korea	T	05.10.1982	1	01.03.1984
Spain	T	06.10.1999	1	18.12.2000
Sri Lanka	T	04.12.1986	1	08.03.1988
Sweden: Nordic countries	T			
Switzerland	T	07.09.1987	1	02.05.1989
Protocol		12.04.2005	1	20.12.2005
Protocol		31.08.2009	1	22.12.2010
Protocol		04.09.2015	1	06.12.2015
Tanzania	T	28.04.1976	1 c)	04.08.1978

Country	T/I	Signed	Status	In force
Thailand	T	30.07.2003	1	29.12.2003
New treaty			3	
Trinidad and Tobago	T	29.10.1969	1	07.08.1970
Tunisia (French)	T	31.05.1978	1	28.12.1979
Turkey	T	16.12.1971	0	30.01.1976
New treaty		15.01.2010	1	15.06.2011
Turks & Caicos Islands	I	16.12.2009	1	09.04.2011
Uganda	T	07.09.1999	1	16.05.2001
Ukraine	T	07.03.1996	1	18.09.1996
United Arab Emirates	I	03.11.2015	2	
United Kingdom	T	12.10.2000	0	21.12.2000
New treaty		14.03.2013	1	17.12.2013
Uruguay	I	14.12.2011	1	30.01.2014
USA		03.12.1971	1	19.11.1972
Protocol	T	19.09.1980	1	15.12.1981
New treaty			3	
Exchange of Information	I	15.04.2013	1	27.01.2014
Vanuatu	I	13.10.2010	2	
Venezuela	T	29.10.1997	1	08.10.1998
Vietnam	T	01.06.1995	1	14.04.1996
Zambia	T	14.07.1971	1	22.03.1973
New treaty		17.12.2015	2	
Zimbabwe	T	09.03.1989	1	28.08.1991

a) The tax treaty between Norway and Yugoslavia of 1 September 1983 is temporarily suspended. By the exchange of notes the treaty has been given effect for Croatia as from 6 March 1996. By the exchange of notes 6 March 1997, the treaty was given effect for Slovenia as from the date of independence of the Republic of Slovenia (until January 1, 2009). By the exchange of notes 20 August 2008, the treaty has been given effect for Bosnia Herzegovina as from the fiscal year 2009. By the exchange of notes 29 May 2003, the treaty has been given effect for the State Union of Serbia and Montenegro as from the date of the exchange of notes. By the exchange of notes 31 October 2011 it has been clarified that the treaty also shall apply to the Republic of Montenegro as from the date of Montenegros independence on 3 June 2006.

b) The tax treaty between Norway and Czechoslovakia of 27 June 1979 will temporarily apply for the Czech and the Slovak Republic.

c) The protocols of these treaties provide an option for Norway, by means of the exchange of diplomatic notes, to replace the exemption-method with the credit-method as the general method for the avoidance of double taxation. In 1998 diplomatic notes were sent to Australia, Greece, Hungary, India, Luxembourg, the Netherlands, New Zealand, Poland, Romania, the Slovak Republic and Tanzania.

The amendments entered into force as follows: Australia - 6 September 1998 with effect as of 1 January 1999, Benin - not confirmed, the Czech Republic - 31 October 1998 with effetc as of 1 January 2000, Greece - 6 June 1998 with effect as of 1 January 1999, Hungary - 26 August 1999 with effect as of 1 January 1999, India - 25 July 1999 with effect as of 1 January 2000, Luxembourg - 25 December 1998 with effect as of 1 January 1999 for taxes on income and 1 January 2000 for taxes on capital, the Netherlands - 8 August 1998 with effect as of 1 January 1999, New Zealand - 16 July 1998 with effect as of 1 January 1999, Poland - 27 June 1998 with effect as of 1 January 1999 and Tanzania - 4 May 1998 with effect as of January 1999.

d) The tax treaty between Norway and the United Kingdom signed 2 May 1951 was by the exchange of diplomatic notes 18 May 1955 extended as to include several British colonies which later became independent states. Today the treaty is only applicable between Norway and Sierra Leone.

e) The treaty between Norway and China does not apply for Hong Kong and Macau.

Appendix D: Tax treaties with special offshore articles

Tax Treaties entered into by Norway - that contains special articles for offshore activites
Updated per: January 2017
Source: Norwegian Tax Authorities

Australia
Austria
Azerbaijan
Barbados
Belgium
Benin
Canada
China P.R.
Cyprus
Czech Republic
Denmark NTT
Estonia
Faeroe Islands NTT
Finland NTT
France
Germany
Greece
Greenland
Iceland NTT
India
Indonesia
Ireland
Italy (protocol)
Jamaica
Japan
Kazakhstan
Latvia
Lithuania
Luxembourg
Mexico
Netherlands
Netherlands Antilles
New Zealand
Pakistan
Philippines
Poland (new treaty)
Qatar
Romania
Russia (protocol)
Serbia
Singapore
Slovenia
South Africa
Spain
Sweden NTT
Thailand
Ukrania
United Kingdom
United States
Venezuela
Vietnam

This list is not exhaustive and we recommend that each case is evaluated separately in order to determine the impact of the applicable Tax Treaty.
NTT = Nordic Tax Treaty

Appendix E: Social security agreements

Countries with which Norway has entered into social security agreements:
Updated per: January 2017
Source: Norwegian Social Security Authorities

Country	Pension coverage	Health coverage	Special contribution regulations [3]	EU/EEA regulation [4]	Assignment period [5]	Child benefit [7]
Austria	x	x		x	2 years [6]	x
Australia	x	x [1]			3 years	
Belgium	x	x		x	2 years [6]	x
Bosnia & Herzegovina	x	x			1 year	x
Bulgaria	x	x		x	2 years [6]	x
Canada	x		x		5 years	
Chile	x	(x) [2]			5 years	
Croatia	x	x			2 years [6]	x
Cyprus	x	x		x	2 years [6]	x
Czech Republic	x	x		x	2 years [6]	x
Denmark	x	x		x	2 years [6]	x
Estonia	x	x		x	2 years [6]	x
Faeroe Islands	x	x			2 years	x
Finland	x	x		x	2 years [6]	x
France	x	x		x	2 years [6]	x
Germany	x	x		x	2 years [6]	x
Greece	x	x		x	2 years [6]	x
Hungary	x	x		x	2 years [6]	x
Iceland	x	x		x	2 years [6]	x
Ireland	x	x		x	2 years [6]	x
Israel	x				5 years	x
India					5 years [6]	
Italy	x	x		x	2 years [6]	x
Latvia	x	x		x	2 years [6]	x
Liechtenstein	x	x		x	2 years [6]	x
Lithuania	x	x		x	2 years [6]	x

Country	Pension coverage	Health coverage	Special contribution regulations [3]	EU/EEA regulation [4]	Assignment period [5]	Child benefit [7]
Luxembourg	x	x		x	2 years [6]	x
Malta	x	x		x	2 years [6]	x
Montenegro	x	x			1 year	x
The Netherlands	x	x		x	2 years [6]	x
Poland	x	x		x	2 years [6]	x
Portugal	x	x		x	2 years [6]	x
Quebec	x	x			3 years	
Romania	x	x		x	2 years [6]	x
Serbia	x	x			1 year	x
Slovakia	x	x		x	2 years [6]	x
Slovenia	x	x		x	2 years [6]	x
Spain	x	x		x	2 years [6]	x
Sweden	x	x		x	2 years [6]	x
Switzerland	x	x		x	2 years [6]	x
Turkey	x	x			1 year	x
United Kingdom	x	x		x	2 years [6]	x
United States	x		x		5 years	

1 Covers emergency treatment only.

2 Only applicable for pensioners moving from one agreement country to the other.

3 Applies for assignees holding a certificate of coverage issued by their home state, which do not exempt the assignees from the health part of Norwegian insurance while on assignment here. The employer's contributions are reduced to 7 %. The employee's contributions are reduced to 5,1 %.

4 Norway has bilateral agreements with some EU/EEA countries. These are not terminated. They may expand the scope, geographic area, persons covered etc. compared to the EU regulation 883/2004.

5 The number of years indicates the period an employee, under certain conditions, shall remain insured under the home country scheme, and therefore be exempted from host country insurance scheme. The assignment period may be extended beyond the said time period.

6 Extension possible

7 (Barnetrygd). Indicates which social security agreement covers child benefit.

Preferred Relocation Partner

INTERNATIONAL NETWORK OF NORWAY

Oslo Chamber of Commerce

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