

**Special List of Codes for Certificates of Pay and Tax Deducted 2009 for use by  
The Tax Collection Office – Foreign Tax Affairs and Central Office - Foreign Tax  
Affairs**

Excerpt of Eleventh edition  
valid from the income year 2009  
(Certificates of Pay and Tax Deducted submitted in January 2010)  
and until a new list has been adopted.

Last updated: 28 October 2009

## Contents

<b>Introduction</b>	<b>3</b>
<b>Completion of Certificates of Pay and Tax Deducted</b>	<b>4</b>
<b>000 Basis for calculating holiday pay</b>	<b>13</b>
<b>100 Pay, fees, taxable payments in kind etc.</b>	<b>13</b>
<b>150 Expense allowances subject to withholding tax</b>	<b>24</b>
<b>300 Amounts deducted on payment</b>	<b>26</b>
<b>400 Payments to self-employed persons, excl. VAT</b>	<b>27</b>
<b>500 Payments in kind exempt from withholding tax</b>	<b>27</b>
<b>600 Expense allowances for overnight stays and subsistence not subject to withholding tax</b>	<b>29</b>
<b>700 Car allowances etc. not subject to withholding tax</b>	<b>32</b>
<b>800 Other expense allowances not subject to withholding tax</b>	<b>33</b>
<b>900 Other</b>	<b>35</b>
<b>950 Payroll withholding tax</b>	<b>37</b>
<b>960 970 Net pay arrangement</b>	Feil! Bokmerke er ikke definert.
<b>Index</b>	<b>39</b>

## Introduction

This booklet is an excerpt of **The List of Codes for Certificates of Pay and Tax Deducted (End of Year Certificates) 2009. The List of Codes for Certificates of Pay and Tax Deducted (eleventh edition, online version) is valid for the income year 2009 (Certificates of Pay and Tax Deducted submitted in January 2010).**

Please note that the list of codes only contains the most common codes which it will be necessary to use in connection with foreign employees working in Norway and/or on the Norwegian Continental Shelf. An English translation of the excerpt is available and may be obtained from Skatteoppkrever utland (Tax Collector – Foreign Tax Affairs).

Earlier versions of the Certificate of Pay and Tax Deducted **cannot be used** for the income year 2009. In other words, only forms pre-printed with **'2009'** can be used to report for the income year 2009. See examples of completed Certificates of Pay and Tax Deducted below.

It is important that the pay systems have been adapted to the Certificate of Pay and Tax Deducted, so that the information is presented in the correct manner and under the correct codes. Consequently, we ask you to pass on this information on how to use the codes when completing the Certificate of Pay and Tax Deducted, to the payroll clerk, accountant and any other personnel who are involved in developing pay systems for the enterprise.

The list of codes is intended to cover all types of payment from employers and clients to employees and contractors. It has been drawn up on the basis of the existing regulations relating to the reporting duty. The Directorate of Taxes will produce new codes in the event that regulations are changed.

The tax assessment and settlement for the taxpayer will be based on the information provided in the Certificate of Pay and Tax Deducted unless the tax authorities have reliable information to indicate otherwise. It is therefore crucial to achieve correct tax assessment and settlement that the information in the Certificate of Pay and Tax Deducted is correct and that it is submitted within the deadline.

If the certificates are submitted late, or if they contain errors, it could result in the taxpayer not receiving a correctly pre-filled tax return, and this will cause considerable additional work for the employees, tax offices and tax collectors.

It is crucial for the tax assessment process that employers are aware of the following:

- that the certificates must be submitted by the deadline of 20 January 2010 (paper forms) to the tax collectors office, *or*
- that the certificates must be submitted by the deadline of 31 January 2010 (machine-readable medium or via Altinn)

Employers who submit Certificates of Pay and Tax Deducted to be read by machine-readable medium can download the description of records from [skatteetaten.no](http://skatteetaten.no).

## **Completion of Certificates of Pay and Tax Deducted**

The information in the Certificate of Pay and Tax Deducted forms the basis for tax assessment of a taxpayer. It is therefore extremely important that employers report the correct pay and other payments and remuneration under the correct codes.

Under codes with compulsory fields in the Certificate of Pay and Tax Deducted, only the field itself shall be filled in. When reporting under other codes, the code, sum and heading must always be stated. Reporting under certain codes must be specified in more detail. This will be clear from the text under each individual code.

Payments liable to employer's National Insurance contributions are marked with '-A' after the three-digit code to distinguish them from remuneration that is not liable to employer's National Insurance contributions. This has been done out of consideration for the statement providers and employers, and to enable control of employer's National Insurance contributions. Many codes can be used to report both remuneration that is liable to employer's National Insurance contributions and remuneration that is not liable to such contributions. If such a code is used to report remuneration liable to employer's National Insurance contributions, it must be used with an '-A'. When the code concerns remuneration not liable to employer's National Insurance contributions, the code must be used without an '-A', for example when form E-101 or special notification from Norwegian National Insurance authorities states that the wage earner is exempt from the Norwegian National Insurance scheme or that the work has been carried out abroad by a foreign national who is not a member of the National Insurance scheme.

Some codes are joint codes and the remuneration in question must be specified in detail. If examples of types of remuneration covered by the code are listed, the statement provider should use one of the designations listed if possible. If not, a designation describing the nature of the remuneration should be used.

Several of the code groups include a miscellaneous code. This code must only be used to report remuneration not covered by the other codes. The nature of the remuneration must always be specified when the miscellaneous code is used. For all codes where the remuneration must be specified, the code shall be used once for each type of remuneration.

Codes are to be reported in ascending order by number.

### **Amending submitted information (Amended Forms)**

Since the information in the Certificate of Pay and Tax Deducted forms the basis for the tax assessment of taxpayers, it is important that employers submit amending statements if new information comes to light or incorrect reporting is discovered. Amending statements for already submitted Certificates of Pay and Tax Deducted must be submitted using the same type of form. Tick the box for 'Amendment' on the form. Amounts affected by the change must be filled in with the amending amounts (the difference in relation to the already submitted statement), or for any amounts that have not previously been reported. If information is missing under a previously reported code (e.g. number), only the missing piece of information is to be reported in the amending statement. Do not enter previously correctly reported amounts in the amending statement.

A reduction in or annulment of previously reported amounts shall be marked by a preceding minus sign (-). It is important that a 'replacement statement' (new statement) is not submitted, since this could result in the employee's income being stipulated as too high. This also applies to employers who have submitted certificates on a machine-readable medium.

### **The statement provider's organisation number**

The organisation number must be used when reporting pay. The same number that was used when paying withholding tax and employer's National Insurance contributions must be used. When reporting remuneration from private employers who do not have organisation numbers, the statement provider's personal ID number can be written in the field for organisation number.

### **Period of employment – work carried out in Norway and/or on the Norwegian continental shelf**

Tick the box for 'yes' on the Certificate of Pay and Tax Deducted if the employee has been employed for the whole year. If the answer is 'no', the period of employment must be specified. Dates are given in the following order: day, month and year. (This applies both to periods of time and dates of birth.) In cases where employees have been employed for several separate periods, please state the number of working days. This means that statement providers and employers must always assume that it may be necessary to specify the number of working days and the number of days on sick pay covered by the employer. In addition to permanent full-time or part-time employment, 'employed for the whole year' could also mean that the employee is employed to work, for example, certain days of the week or in a certain rotation throughout the year, e.g. every Wednesday and Thursday, every other weekend etc. The same applies to board members etc. who have held office for the whole year.

When an employee is employed for a few days in different periods, e.g. during the winter holidays, summer holidays etc., this is not deemed to be 'employed for the whole year'. The number of days must then be stated.

### **The employee's personal identity number. The contractor's personal identity number/organisation number**

It is very important that the taxpayer's correct personal identity number (11 digits) is stated on the Certificate of Pay and Tax Deducted. This applies both to employees and personal taxpayers (self-employed persons). The personal identity number is used by the tax authorities as a means of automatic identification of the taxpayer. The correct personal identity number is stated on the tax deduction card that the employee has submitted to the employer. In cases where an employee has not handed in a tax deduction card (or the employer has not received a tax deduction card from the Central Office - Foreign Tax Affairs (SFU)) and the employer has been unable to find out the correct personal identification number in another way, the date and year of birth must be given.

### **Seafarers**

To qualify for seafarer's allowance, the taxpayer's main occupation must have been work on board vessels in service, and the work must total at least 130 days in the same income year. Even though a taxpayer has not actually worked on board for a minimum of 130 days, the requirement is still regarded as being met for employees who are employed to work on board and where the employment relationship is covered by a collective agreement that requires an average of at least 130 working days on board during the year.

Note that the right to a special allowance only applies to seafarers with income on board. Therefore, the field 'The certificate applies to a seafarer with income on board entitling to a seafarers' allowance' in the Certificate of Pay and Tax Deducted shall only be ticked for such persons. This applies regardless of whether seafarers have been granted the allowance in advance. All information in Certificates of Pay and Tax Deducted where this box has been ticked must only concern remuneration entitling the employee to seafarer's allowance. The certificate can nevertheless include tax-free payments such as free board, free uniform etc.

For seafarers entitled to a deduction for petty expenses, the number of days on board for which the employer has not covered most of the petty expenses can be reported under code 921. Stays of less than 48 hours that are included in the ordinary working hours shall not be reported under this code.

Seafarers' income not covered by the seafarer allowance scheme must be reported in a separate Certificate of Pay and Tax Deducted.

### **Important!**

Tax assessment using the 'gross-deal' method allows a 10 per cent standard deduction (max. NOK 40 000 annually). All expenses paid for by the employer are subject to withholding tax. When applying the 'net-deal' method, the 10 per cent standard deduction is not applicable. Expenses paid for by the employer are not subject to withholding tax, with exception of any surplus from allowances received, which must be included.

When reporting expense allowances for which tax deduction cards with 10 per cent standard deductions (a maximum of NOK 40,000 per year) were used, the code 156(-A) shall be used for foreign nationals staying temporarily in Norway. The codes 628, 724 and 725 shall be used when reporting expense allowances for which tax deduction cards not entitling the holder to standard deductions were used.

When reporting payments in kind for which tax deduction cards with 10 per cent standard deductions (a maximum of NOK 40,000 per year) were used, codes 110(-A), 121(-A) and 112-A/137 shall be used for foreign nationals staying temporarily in Norway. The codes 525, 526 and 724 shall be used when reporting payments in kind for which tax deduction cards not entitling the holder to standard deductions were used.

It is important that payments with separate codes are reported under these codes, such as:  
**code 116-A** Taxable part of accident insurance and occupational injury insurance (additional premium) – other premiums paid etc.

**code 118-A** Free use of a car

**code 119-A** Free board subject to withholding tax for offshore workers

**code 120-A** Benefit of low-interest loan from an employer

**code 121-A** Free housing in employment relationships

**code 527-A** Free board not subject to withholding tax for offshore workers

These amounts should therefore not be included under the general code 112-A, Taxable payments in kind.

### **Penalty charges**

Provisions stipulating penalty charges for late submission, failure to submit and the submission of incomplete Certificates of Pay and Tax Deducted are set out in the Tax Assessment Act section 10-8 and in Regulations no. 57 of 22 January 1991 relating to penalty charges for late submission or failure to submit Certificates of Pay and Tax Deducted.

Pursuant to section 10-8 no 1, a charge can be imposed on persons obliged to submit statements pursuant to section 6-16 letter c (including Certificates of Pay and Tax Deducted) who fail to submit the statements within the stipulated deadlines. Pursuant to the above-mentioned regulations section 2 first paragraph, the charge is NOK 10 per day for each statement submitted too late or not submitted. The statement is submitted too late if it has not been submitted online via Altinn or handed in to the postal distributor as a registered letter within the stipulated deadlines or has not been received by the recipient on the fourth working day following the above-mentioned date at the latest. See the Regulations section 3 letters a and b.

The statement is deemed not to have been submitted if the personal identification number (eleven digits), or the organisation number and/or the statement provider's identification number and organisation number (nine digits), is missing. See the Regulations section 4 letters a to e.

Statements submitted on a machine-readable medium are also deemed not to have been submitted if the Directorate of Taxes' rules concerning such submission have not been complied with. Reference is made to the Regulations section 4 letter f and Regulations no1083 of 23 December 1988 relating to the submission of Certificates of Pay and Tax Deducted etc.

Please note that charges can be imposed regardless of whether the statements are submitted on paper or on a machine-readable medium.

Fines are charged by the tax collector's office (paper forms) and by the Directorate of Taxes (machine-readable medium), and are collected pursuant to the legislation on payment and collecting of taxes. If the employer can prove that failure to meet the requirements is due to reasons that cannot be blamed on him, the fine may be waived.

### **Contact**

Foreign employers registered in Norway with municipality 2312 should direct any enquiries about the Certificate of Pay and Tax Deducted and withholding tax to:

#### **Skatteoppkrever utland (Tax Collector – Foreign Tax Affairs)**

P.O. Box 8031,  
NO-4068 Stavanger,  
Norway.  
Tel. no: + 47 51 86 89 00  
Fax no: + 47 51 91 73 01

Enquiries regarding the duty to submit the Certificates of Pay and Tax Deducted and regarding tax liability for the various types of remuneration should be directed to:

#### **Sentralskattekontoret for utenlandssaker (Central Office - Foreign Tax Affairs)**

P.O. Box 8031,  
NO-4068 Stavanger,

Norway.

Tel. no: + 47 51 96 96 00

Fax no: + 47 51 96 96 96

Information is also available at the following web addresses: [skatteetaten.no](http://skatteetaten.no) and [taxnorway.no](http://taxnorway.no)



# Lønns- og trekkoppgave for 2009

## NETTOMETODEN LAND

Regler om lønnsoppgaveplikt er gitt i ligningslovens kap. 6 med forskrifter. Opplysningene i denne oppgaven vil bli benyttet ved forhåndsutfylling av selvangivelsen for lønnstakere og pensjonister mv.

Arbeidsgiverens (oppdragsgiverens) navn og adresse		Organisasjonsnummer				
		Kontorkommune (nummer og navn)				
Arbeidstakerens (mottakerens) navn og adresse		Fødselsnummer (11 siffer)				
		Skattekommune (nummer og navn)				
		Har arbeidstakeren vært ansatt gjennom hele året? Dersom nei, oppgi tidsrom.		Ja <input type="radio"/> Nei <input checked="" type="radio"/>		
		Ved ansettelse i atskilte perioder oppgis antall dager		01.01 - 31.07		
		Endringsoppgave. Fyll bare ut endring (økning eller reduksjon) i forhold til tidligere oppgave		<input type="radio"/>		
		Oppgaven gjelder for sjøfolk med inntekt om bord som gir rett til særskilt fradrag for sjøfolk		<input type="radio"/>		
<b>111-A</b> Lønn, honorarer mv (Post 2.1.1 ev 2.4.1 i selvangivelsen)	<b>112-A</b> Trekpliktige naturalytelser (Post 2.1.1 i selvangivelsen)	<b>116-A</b> Skattepliktig del av ulykkesforsikring og yrkesskadeforsikring (merpremie) mv (Post 2.1.1 og/ev 3.2.2 i selvang.)	<b>000</b> Feriepengegrunnlag  Føres ikke i selvangivelsen	<b>313</b> Underholdsbidrag etter pålegg fra NAV  Føres ikke i selvangivelsen	<b>316</b> Underholdsbidrag etter pålegg fra NAV (ikke fradragsberettiget) Føres ikke i selvangivelsen	<b>950</b> Forskuddstrekk  Føres ikke i selvangivelsen
400 000						139 100
<b>211</b> Pensjon i og utenfor arbeidsforhold og livrenter i arbeidsforhold mv (Post 2.2.2 i selvangivelsen)	<b>311</b> Fagforeningskontingent (Post 3.2.11 i selvangivelsen)	<b>312</b> Premie til pensjonsordninger (Post 3.2.12 i selvangivelsen)	<b>314</b> Premie til fond og trygd (Ev post 3.2.2 i selvangivelsen)	<b>401</b> Utbetalinger mv til næringsdrivende	<b>711</b> Trekkefri bilgodtgjørelse Føres ikke i selvangivelsen	
	Tidsrom:					Antall km:
<b>Kode</b>	<b>Beløp</b> (hele kroner) *	<b>Tekst</b> * (Beløp i denne kolonnen kommer eventuelt i tillegg til beløp under faste koder ovenfor)				
526	63 000	Fri leilighet 01.01 - 31.07 3 Rom+kjøkken/bad				
628	27 300	Diett NOK 150 dgr x 182 kr				
115-A	2 700	Overskudd diett NOK 18 x 150 dgr (Mottatt kr 200 pr.dag)				
725	18 750	Kilometergodtgj. NOK 150x12500 km (Skattyter har kun hatt opphold i Norge i 2009 - ikke bosatt) Pendlerstatus godkjent  = Skattepliktig inntekt 402 700 - ikke standardfradrag				

Fastsatt av Skattedirektoratet

### Om overføring av beløpene til selvangivelsen, se baksiden

Arbeidsgivere som sender lønns- og trekkoppgaver på maskinlesbart medium, skal utferdige blanketten i to eksemplarer (arbeidstakerens og arbeidsgiverens eksemplar). Arbeidsgivere som sender lønns- og trekkoppgaver til skatteoppkreveren, skal utferdige blanketten i tre eksemplarer (arbeidstakerens, skatteoppkreverens og arbeidsgiverens eksemplar). Dersom arbeidsgiveren kopierer lønns- og trekkoppgaven, skal alltid **originalen** sendes arbeidstakeren.

## Lønns- og trekkoppgave for 2009

### BRUTTOMETODEN SOKKEL

Regler om lønnsoppgaveplikt er gitt i ligningslovens kap. 6 med forskrifter. Opplysningene i denne oppgaven vil bli benyttet ved forhåndsutfylling av selvangivelsen for lønnstakere og pensjonister mv.

Arbeidsgiverens (oppdragsgiverens) navn og adresse		Organisasjonsnummer				
		Kontorkommune (nummer og navn)				
Arbeidstakerens (mottakerens) navn og adresse		Fødselsnummer (11 siffer)				
		Skattekommune (nummer og navn)				
		Har arbeidstakeren vært ansatt gjennom hele året? Dersom nei, oppgi tidsrom.		Ja <input checked="" type="radio"/> Nei <input type="radio"/>		
		Ved ansettelse i atskilte perioder oppgis antall dager				
		Endringsoppgave. Fyll bare ut endring (økning eller reduksjon) i forhold til tidligere oppgave		<input type="radio"/>		
		Oppgaven gjelder for sjøfolk med inntekt om bord som gir rett til særskilt fradrag for sjøfolk		<input type="radio"/>		
<b>111-A</b> Lønn, honorarer mv (Post 2.1.1 ev 2.4.1 i selvangivelsen)	<b>112-A</b> Trekkpliktige naturalytelser (Post 2.1.1 i selvangivelsen)	<b>116-A</b> Skattepliktig del av ulykkesforsikring og yrkesskadeforsikring (merpremie) mv (Post 2.1.1 og/ev 3.2.2 i selvang.)	<b>000</b> Feriepengegrunnlag  Føres ikke i selvangivelsen	<b>313</b> Underholdsbidrag etter pålegg fra NAV  Føres ikke i selvangivelsen	<b>316</b> Underholdsbidrag etter pålegg fra NAV (ikke fradragsberettiget) Føres ikke i selvangivelsen	<b>950</b> Forskuddstrekk  Føres ikke i selvangivelsen
						3 0 8 2 3 9
<b>211</b> Pensjon i og utenfor arbeidsforhold og livrenter i arbeidsforhold mv (Post 2.2.2 i selvangivelsen)	<b>311</b> Fagforeningskontingent (Post 3.2.11 i selvangivelsen)	<b>312</b> Premie til pensjonsordninger (Post 3.2.12 i selvangivelsen)	<b>314</b> Premie til fond og trygd (Ev post 3.2.2 i selvangivelsen)	<b>401</b> Utbetalinger mv til næringsdrivende	<b>711</b> Trekkfri bilgodtgjørelse Føres ikke i selvangivelsen	
	Tidsrom:					Antall km:
<b>Kode</b>	<b>Beløp</b> (hele kroner) *	<b>Tekst</b> * (Beløp i denne kolonnen kommer eventuelt i tillegg til beløp under faste koder ovenfor)				
124-A	800 000					
156-A	50 000	Pendlerreiser				
119-A	11 400	Trekkpliktig fri kost for sokkelarbeider (76 kr X 150 d på sokkel)				
		brutto kr 861 400 - 10% standardfradrag				

Fastsatt av Skattedirektoratet

#### Om overføring av beløpene til selvangivelsen, se baksiden

Arbeidsgivere som sender lønns- og trekkoppgaver på maskinlesbart medium, skal utferdige blanketten i to eksemplarer (arbeidstakerens og arbeidsgiverens eksemplar). Arbeidsgivere som sender lønns- og trekkoppgaver til skatteoppkreveren, skal utferdige blanketten i tre eksemplarer (arbeidstakerens, skatteoppkreverens og arbeidsgiverens eksemplar). Dersom arbeidsgiveren kopierer lønns- og trekkoppgaven, skal alltid **originalen** sendes arbeidstakeren.

## Lønns- og trekkoppgave for 2009

### BRUTTOMETODEN SOKKEL

Regler om lønnsoppgaveplikt er gitt i ligningslovens kap. 6 med forskrifter. Opplysningene i denne oppgaven vil bli benyttet ved forhåndsutfylling av selvangivelsen for lønnstakere og pensjonister mv.

Arbeidsgiverens (oppdragsgiverens) navn og adresse		Organisasjonsnummer				
		Kontorkommune (nummer og navn)				
Arbeidstakerens (mottakerens) navn og adresse		Fødselsnummer (11 siffer)				
		Skattekommune (nummer og navn)				
		Har arbeidstakeren vært ansatt gjennom hele året? Ja <input checked="" type="radio"/> Nei <input type="radio"/>		Dersom nei, oppgi tidsrom.		
		Ved ansettelse i atskilte perioder oppgis antall dager				
		Endringsoppgave. Fyll bare ut endring (økning eller reduksjon) i forhold til tidligere oppgave <input type="radio"/>		Oppgaven gjelder for sjøfolk med inntekt om bord som gir rett til særskilt fradrag for sjøfolk <input type="radio"/>		
<b>111-A</b> Lønn, honorarer mv (Post 2.1.1 ev 2.4.1 i selvangivelsen)	<b>112-A</b> Trekkpliktige naturalytelser (Post 2.1.1 i selvangivelsen)	<b>116-A</b> Skattepliktig del av ulykkesforsikring og yrkesskadeforsikring (merpremie) mv (Post 2.1.1 og/ev 3.2.2 i selvang.)	<b>000</b> Feriepengergrunnlag  Føres ikke i selvangivelsen	<b>313</b> Underholdsbidrag etter pålegg fra NAV  Føres ikke i selvangivelsen	<b>316</b> Underholdsbidrag etter pålegg fra NAV (ikke fradragsberettiget) Føres ikke i selvangivelsen	<b>950</b> Forskuddstrekk  Føres ikke i selvangivelsen
						295 538
<b>211</b> Pensjon i og utenfor arbeidsforhold og livrenter i arbeidsforhold mv (Post 2.2.2 i selvangivelsen)	<b>311</b> Fagforeningskontingent (Post 3.2.11 i selvangivelsen)	<b>312</b> Premie til pensjonsordninger (Post 3.2.12 i selvangivelsen)	<b>314</b> Premie til fond og trygd (Ev post 3.2.2 i selvangivelsen)	<b>401</b> Utbetalinger mv til næringsdrivende	<b>711</b> Trekkfri bilgodtgjørelse Føres ikke i selvangivelsen	
	Tidsrom:					Antall km:
<b>Kode</b>	<b>Beløp</b> (hele kroner) *	<b>Tekst</b> * (Beløp i denne kolonnen kommer eventuelt i tillegg til beløp under faste koder ovenfor)				
124-A	800 000					
724	40 000	Pendlerreiser				
725	21 000	Pendlerreiser 1.50 x 14000				
119-A	11 400	Trekkpliktig fri kost for sokkelarbeider - beregnet 150 dager på sokkel, kr 76 pr. dag.				
		skattepliktig brutto kr 811 400 - ikke 10% skattefradrag				

Fastsatt av Skattedirektoratet

#### Om overføring av beløpene til selvangivelsen, se baksiden

Arbeidsgivere som sender lønns- og trekkoppgaver på maskinlesbart medium, skal utferdige blanketten i to eksemplarer (arbeidstakerens og arbeidsgiverens eksemplar). Arbeidsgivere som sender lønns- og trekkoppgaver til skatteoppkreveren, skal utferdige blanketten i tre eksemplarer (arbeidstakerens, skatteoppkreverens og arbeidsgiverens eksemplar). Dersom arbeidsgiveren kopierer lønns- og trekkoppgaven, skal alltid **originalen** sendes arbeidstakeren.

# Lønns- og trekkoppgave for 2009

## BRUTTOMETODEN LAND

Regler om lønnsoppgaveplikt er gitt i ligningslovens kap. 6 med forskrifter. Opplysningene i denne oppgaven vil bli benyttet ved forhåndsutfylling av selvangivelsen for lønnsstakere og pensjonister mv.

Arbeidsgiverens (oppdragsgiverens) navn og adresse		Organisasjonsnummer				
		Kontorkommune (nummer og navn)				
Arbeidstakerens (mottakerens) navn og adresse		Fødselsnummer (11 siffer)				
		Skattekommune (nummer og navn)				
		Har arbeidstakeren vært ansatt gjennom hele året? Dersom nei, oppgi tidsrom.		Ja <input type="radio"/> Nei <input checked="" type="radio"/>		
		Ved ansettelse i atskilte perioder oppgis antall dager		01.01 - 31.07		
		Endringsoppgave. Fyll bare ut endring (økning eller reduksjon) i forhold til tidligere oppgave		<input type="radio"/>		
		Oppgaven gjelder for sjøfolk med inntekt om bord som gir rett til særskilt fradrag for sjøfolk		<input type="radio"/>		
<b>111-A</b> Lønn, honorarer mv (Post 2.1.1 ev 2.4.1 i selvangivelsen)	<b>112-A</b> Trekkpliktige naturalytelser (Post 2.1.1 i selvangivelsen)	<b>116-A</b> Skattepliktig del av ulykkesforsikring og yrkesskadeforsikring (merpremie) mv (Post 2.1.1 og/ev 3.2.2 i selvang.)	<b>000</b> Feriepengegrunnlag	<b>313</b> Underholdsbidrag etter pålegg fra NAV	<b>316</b> Underholdsbidrag etter pålegg fra NAV (ikke fradragsberettiget)	<b>950</b> Forskuddstrekk
			Føres ikke i selvangivelsen	Føres ikke i selvangivelsen	Føres ikke i selvangivelsen	Føres ikke i selvangivelsen
400 000						184 947
<b>211</b> Pensjon i og utenfor arbeidsforhold og livrenter i arbeidsforhold mv (Post 2.2.2 i selvangivelsen)	<b>311</b> Fagforeningskontingent (Post 3.2.11 i selvangivelsen)	<b>312</b> Premie til pensjonsordninger (Post 3.2.12 i selvangivelsen)	<b>314</b> Premie til fond og trygd (Ev post 3.2.2 i selvangivelsen)	<b>401</b> Utbetalinger mv til næringsdrivende	<b>711</b> Trekkfri bilgodtgjørelse	
					Føres ikke i selvangivelsen	
	Tidsrom:					Antall km:
<b>Kode</b>	<b>Beløp</b> (hele kroner) *	<b>Tekst</b> * (Beløp i denne kolonnen kommer eventuelt i tillegg til beløp under faste koder ovenfor)				
121-A	63 000	Leilighet 01.01 - 31.07 - 3 rom+kjøkken/bad				
156-A	30 000	Diett NOK x 150 dgr.				
156-A	30 000	Pendlerreiser (Skattyter har kun hatt opphold i Norge i 2009 - ikke bosatt) (10% standard fradrag beregnet) Grunnlag 523 000 her				

Fastsatt av Skattedirektoratet

### Om overføring av beløpene til selvangivelsen, se baksiden

Arbeidsgivere som sender lønns- og trekkoppgaver på maskinlesbart medium, skal utferdige blanketten i to eksemplarer (arbeidstakerens og arbeidsgiverens eksemplar). Arbeidsgivere som sender lønns- og trekkoppgaver til skatteoppkreveren, skal utferdige blanketten i tre eksemplarer (arbeidstakerens, skatteoppkreverens og arbeidsgiverens eksemplar). Dersom arbeidsgiveren kopierer lønns- og trekkoppgaven, skal alltid **originalen** sendes arbeidstakeren.

## Excerpt from List of Codes for Certificates of Pay and Tax Deducted 2009

Below is an *excerpt* from the List of Codes for 2009. The complete List of Codes 2009, eleventh edition, is available on [skatteetaten.no](http://skatteetaten.no)

### 000

#### Basis for calculating holiday pay

### 000

#### Basis for calculating holiday pay (permanent field)

The basis for holiday pay earned as of 31 December during the income year is reported under this code. If holiday pay has been paid to the employee on leaving employment, no amount is entered in this field.

### 100

#### Pay, fees, taxable payments in kind etc.

Wages and other remuneration for work, including holiday pay and sick pay, board members' fees etc. are reported under this code group. Remuneration paid to self-employed persons is reported in code group 400. See the brochure *Lønnstaker eller næringsdrivende? (Employee or self-employed? – in Norwegian only)* concerning the distinction between payment for work or assignments in and outside self-employment. Cash payments are reported separately from pure (taxable) payments in kind in this code group. Payments in kind that are not subject to withholding tax shall be reported under code group 500.

### 110-A

#### Free board and lodging

The amount and number of days of wholly or partially free board and lodging (including reimbursements) at rates set by the Directorate of Taxes are reported under this code.

For free board and lodging for private individuals in the private employer's home, see code 140.

For free board and lodging for a childminder minding a child in the child's home, see code 134.

For free board for offshore workers, see codes 119-A and 527-A.

For free board and lodging not subject to tax deductions, see codes 522 and 525.

If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A', for example when form E-101 or special notification from the Norwegian National Insurance authorities states that the wage earner is exempt from the Norwegian National Insurance scheme or that the work has been carried out abroad by a foreign national who is not a member of the National Insurance scheme.

The information is reported as follows:

Amount:

Number of days with board:

Number of days with lodging:

### 111-A

#### Pay, fees etc. (permanent field)

Pay and other cash remuneration for work not carried out as part of the activities of a self-employed business are reported under this code, including (the list below is not exhaustive):

- remuneration as a board member, member of a committee of representatives, other committee, council etc. (cf. code 114(-A)).
- author's fees not calculated on the basis of sales
- holiday pay
- sick pay during the employer's sick pay period and sick pay reimbursed by the National Insurance scheme
- parental benefit and pregnancy benefit during the employer's period and parental benefit and pregnancy benefit reimbursed by the National Insurance scheme
- reimbursements of expenses/allowances for travel between the home and workplace
- taxable part of foster-home payments
- tips for waiting staff paid on a percentage of turnover basis
- entertainment allowance
- taxable part of fuel allowance (heating of own residence)
- dog handler and dog training supplement
- taxable severance pay
- taxable part of additional severance pay
- pay earned on the Norwegian continental shelf by persons tax resident in Norway
- pay to seafarers who are foreign nationals and who are insured pursuant to the National Insurance Act section 2-6
- compensation for lost earnings; for tax-exempt compensation, see code 911

Pay earned before but paid after a death, and which the deceased actually and legally was entitled to be paid before the death, is reported here. If the deceased was not actually and legally entitled to be paid pay or holiday pay before the death, then the remuneration is an inheritance and must be reported under code 916. See code 214 for information about back pay.

For option-related benefits when options are exercised or sold in employment relationships (cash benefits), see code 131-A.

For pay and other cash remuneration for work carried out abroad, including on a foreign continental shelf, see code 113-A.

For taxable payments in kind for work carried out abroad, see code 136-A. For pay earned by a foreign national on the Norwegian continental shelf, see code 124-A.

For pay and other cash remuneration for work carried out in Norway that is not liable to employer's National Insurance contributions, see code 129.

For payment in kind for work carried out in Norway that is not liable to employer's National Insurance contributions, see code 137.

For remuneration paid to private individuals for work assignments in a private employer's home, see code 140.

For remuneration from non-profit organisations, see code 139.

For remuneration to a childminder minding a child in the childminder's home, see code 404.

For employees employed under a net pay arrangement, see codes 961-A and 971-A.

For payments of bonus in the armed forces, see code 128-A (included under the chapter *Special codes* at the back of the list of codes).

For pay taxed in accordance with the Svalbard Taxation Act, see code 913-A.

For pay taxed in accordance with the Jan Mayen and Antarctica Taxation Act, see code 914-A.

For pay etc. to foreign artists, see code 915-A.

For tax-free income from employment for children under the age of 13, see code 917.

## **112-A**

### **Taxable payments in kind (permanent field)**

Payments in kind that are taxable and subject to payroll withholding tax that are remuneration for work not carried out as part of the activities of a self-employed business are reported under this code, including (the list below is not exhaustive):

- taxable benefit of free work clothes
- taxable value of gifts in employment relationships
- holiday travel paid by the employer
- free electricity
- free newspaper – in principle all such subscriptions, but only the value of one subscription for employees with special information needs (however, no benefit when such employee him/herself subscribes to a daily newspaper)
- spouse/family accompanying a taxpayer on business travel paid by his/her employer
- free travel home for foreign employees for home visits when the employer covers ticket expenses directly (in cases where there is no duty to deduct tax, see code 724)
- taxable benefit of road toll subscription/road charges, season tickets and travel cards paid by the employer
- taxable benefit of employer's contributions to day care centre expenses for children of employees (for tax-exempt contributions, see code 521)

For tax-exempt coverage of the costs of a place in a company day care centre, see code 520.

For free housing in employment relationships, see code 121-A.

For employment-related options that are subject to withholding tax when options are exercised or sold (payments in kind), see code 133-A.

Employees' purchases of shares/primary capital certificates at a discount are reported under code 132-A.

For taxable payments in kind that are not subject to withholding tax, for example a free motorcycle, free boat etc., see code 549.

Payments in kind that are subject to withholding tax but not to employer's National Insurance contributions are reported in code 137.

## **113-A**

### **Pay and other remuneration for work carried out abroad**

Pay and other cash remuneration for work carried out abroad and/or on foreign continental shelves are reported under this code. Payments in kind in connection with such work are reported under code 136-A. Free housing in connection with periods of work abroad is reported under code 121-A. Pay during ordinary business travel and short courses abroad are reported under code 111-A. Holiday pay and bonuses relating to work carried out abroad in previous income years are reported under code 149-A. Pay from the Norwegian state earned abroad is reported under code 127-A. The code is used once for each period of work abroad or on a foreign continental shelf. The code shall be used regardless of whether it is Norway or another country that is entitled to levy tax. If the code includes benefits not liable to employer's National Insurance contributions, the code must be used without an '-A', for example when form E-101 or special notification from the Norwegian National Insurance authorities makes it clear that the wage earner is exempt from the Norwegian National Insurance scheme or that the work has been carried out abroad by a foreign national who is not a member of the National Insurance scheme. Code 971-A is used for employees working under a net pay arrangement.

The information is reported as follows:

Amount:  
Period:  
Country:  
Continental shelf/country:

#### **114-A**

##### **Director's fees etc. – foreign nationals**

Remuneration of board members, members of a committee of representatives, other committee, council etc. paid to persons tax resident abroad is reported under this code. It must also be stated under this code which country the person is resident in for tax purposes. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

The information is reported as follows:

Amount:  
Country:

#### **116-A**

##### **Taxable part of accident insurance and occupational injury insurance (additional premium) – other premiums paid etc. (permanent field)**

Benefits of premiums etc. paid by the employer that are liable to tax and subject to withholding tax are reported under this code, including:

- taxable accident insurance premiums
- group life insurance premiums
- premium for private health insurance
- annuity premiums (both individual and collective annuity premiums)
- payment/premium for individual pension savings agreements/pension insurance agreements (IPS).

The employer's coverage of premiums for 'loss of license' insurance policies is also reportable under this code for the part of the premium that covers taxable health and accident insurance. The occupational injury insurance premium that covers the employer's normal liability for damages is not reportable, but if an occupational injury insurance that covers more than this has been taken out, or, for example, a holiday and leisure-time insurance has also been taken out, then this additional premium must be reported here.

#### **117-A**

##### **Seafarers' wage supplements subject to withholding tax**

Seafarers' wage supplements that are liable to tax and subject to withholding tax etc. are reported here. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'. Wage supplements not subject to withholding tax are reportable under code 925(-A).

#### **118-A**

##### **Free use of a car**

The stipulated benefit of private use of an employer's car is reported under this code. The benefit is stipulated to be 30 per cent of the car's list price as new up to an amount stipulated by the



Directorate of Taxes in regulations, plus 20 per cent of the list price in excess of this amount. The limit for each income year is available at skatteetaten.no. See the examples below.

The taxable benefit is reported under 'Amount'.

The basis for the calculation is in principle 100 per cent of the car's list price as new, but for

- cars older than three years as of 1 January of the income year, or
- taxpayers who can substantiate that job-related driving exceeds 40,000 km during the income year,

the basis for the calculation will be only 75 per cent of the car's list price as new.

For el-cars, the basis for the calculation will be only 50 per cent of the car's list price as new.

In cases combining a car more than three years old as of 1 January of the income year and a taxpayer who can substantiate more than 40,000 km of job-related driving during the income year, the calculation is based on 56,25 per cent of the car's list price as new. If a car more than three years old as of 1 January of the income year is an el-car, the calculation will be based on 37.5 per cent of the car's list price as new. In cases combining an el-car and a taxpayer who can substantiate more than 40,000 km of job-related driving during the income year, the calculation will be based on 50 per cent of the car's list price as new. This reduced list price is then multiplied by the relevant percentage rate(s) (30 per cent / 20 per cent). The resulting amount is reported under 'Amount'.

The car's list price as new is reported under 'List price'.

The car's list price as new is set at the main importer's list price at the time of the initial registration of the vehicle, including value-added tax and vehicle scrap deposit, excluding transport and registration expenses. The price of any optional extras is added to the list price. If the employee stays abroad and the car was not acquired in Norway, then the list price is set at the original list price as new in the country in which the employee stays (documentation of the list price may be required).

Under 'Period', the period during which the employee has had use of the car must be stated as the start date and finishing date – not as the number of days. If the taxpayer has had a company car arrangement for part of the income year, the taxation of the benefit will be proportional to the number of months or part-months the car was at his/her disposal.

The car's registration number is reported under 'Reg. no. of the car'. For carpool arrangements, write 'Carpool' in the text field instead of the registration number.

If an employee has had the use of more than one car during the year, the code shall be used once for each car. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

See code 125-A for free use of a car that falls under the stipulated calculation, but where the list price is clearly disproportional to the benefit of the private use.

For free use of car that falls outside the standard regulations (the standard stipulation rules), see code 135-A.

The information is reported as follows:

**Example for a list price of NOK 250,000:**

(limit for the income year 2009: NOK 257,100)

Period: 1 March-31 December

$$\frac{250,000 * 10 * 30}{12 * 10} \text{ NOK } 62,500$$

Amount: 62,500

List price: 250,000

Period: 1 March-31 December

Reg. no. of the car: DL 58293

**Example of calculation of benefit for a list price of more than NOK 257,100:**

The list price of the car: NOK 660,000

Period: 1 January-31 December

$$\frac{257,100 * 30}{100} \text{ NOK } 77,130$$

100

$$\frac{402,900 * 20}{100} \text{ NOK } 80,580$$

100

---

$$\text{Calculated benefit} \quad \text{NOK} \quad 157,710$$

Amount: 157,710

List price: 660,000

Period: 1 January-31 December

Reg. no. of the car: DL 12345

**119-A**

**Free board subject to withholding tax for offshore workers**

Taxable free board subject to withholding tax for workers on offshore facilities is reported under this code. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'. Free board not subject to withholding tax for offshore workers is reported under code 527(-A).

The information is reported as follows:

Amount:

Number of days:

**120-A**

**The benefit of low-interest loans from an employer**

The estimated taxable benefit of low-interest loans from an employer is reported under this code. If more than one low-interest loan runs during the same period of time in the income year, then the code can be used collectively for all these loans. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

**121-A**

**Free housing in employment relationships**

Benefits of wholly or partially free housing in employment relationships that are taxable and subject to withholding tax are reported under this code, including when housing is made available to foreign workers in Norway. Free housing in connection with periods of work abroad is also

reported here. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'. See code 526 for cases where there is no duty to withhold tax.

### **123**

#### **Pay in the case of compulsory liquidation – state guarantee etc.**

Disbursed guarantee amounts pursuant to the Act relating to the State Guarantee for Wage Claims in the event of Bankruptcy etc. and the disbursement of pay from the assets of a company in liquidation, or dividend of wage claims, earned before the compulsory liquidation, are reported under this code. Pay/holiday pay earned during the period of notice, which is deemed to be a priority claim on the assets of the company in liquidation, is also reported here. If an employer has been ordered to work his/her period of notice after the commencement of liquidation proceedings and the pay is deemed to be a preferential claim, this pay shall be reported under code 111-A.

### **124-A**

#### **Pay and other remuneration earned on the Norwegian continental shelf – foreign national**

Pay earned on the Norwegian continental shelf by persons resident for tax purposes abroad is reported under this code. The amount must include the employee's National Insurance contributions abroad if they are paid by the employer in addition to wages. For persons resident for tax purposes in the USA, only the taxable part of their pay shall be reported under this code (i.e. pay for the period exceeding 60 days during the income year). Pay for the first 60 days is reported under code 149-A stating what the amount concerns. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'. The information is reported as follows:

Amount:

Period:

### **126-A**

#### **Foreign seafarers who are members of the Norwegian National insurance scheme without being liable to tax in Norway**

Pay and other remuneration paid to foreign seafarers, i.e. seafarers not tax resident in Norway, employed on board an NIS-registered ship and who are members of the Norwegian National Insurance scheme without being liable to tax in Norway is reported under this code. It must also be stated under this code which country the person is resident in for tax purposes. National Insurance contributions deducted are reported under code 950. The code must be used without an '-A' when form E-101 or special notification from Norwegian National Insurance authorities makes it clear that the employee is exempt from the Norwegian National Insurance scheme. The information is reported as follows:

Amount:

Country:

### **129**

#### **Pay and other remuneration for work carried out in Norway not liable to employer's National insurance contributions**

Pay and other cash remuneration for work carried out in Norway on which employer's National Insurance contributions are not payable. The amount must include the employee's National Insurance contributions abroad if they are paid by the employer in addition to wages. The code must be used without an '-A' if form E101 or special notification from Norwegian National Insurance authorities makes it clear that the wage earner is exempt from the Norwegian National Insurance scheme. Pay etc. not liable to employer's National Insurance contributions paid for work carried out in Norway by employees employed under a net pay arrangement is reported under code 961. Pay for work carried out in Norway on which employer's National Insurance contributions must be paid must be reported under code 111-A. Payments in kind that are subject to withholding tax but not to employer's National Insurance contributions are reported under code 137.

### **130-A**

#### **Electronic communications – broadband, free telephone (including free mobile phone) etc.**

The stipulated benefit of the employee's access to use of employer-financed electronic communications outside of ordinary work situations is reported under this code. (The code only covers access to public telephone services and electronic communication networks.)

The code shall be used both when the employer is the subscriber (payment in kind) and when the employee is the subscriber (reimbursement subject to withholding tax). The amount exceeding what can be covered tax-free under the general arrangement for electronic communications is reported under this code. (If relevant, a zero statement shall be submitted.)

A tax-free allowance of up to NOK 1,000 per year (subscription and use) applies to the operation of electronic communications (including a landline and/or mobile telephone). Coverage of between NOK 1,000 and NOK 5,000 per year (NOK 7,000 per year for two or more subscriptions) is deemed to be a taxable benefit, while coverage of amounts that exceed NOK 5,000 (NOK 7,000 per year for two or more subscriptions) is tax-free. When an electronic communication service has been available for part of the year, the benefit is calculated in proportion to the number of whole or part months the services have been at the employee's disposal.

If it can be documented that the employee has paid something towards the cost, this amount shall be deducted from (reduce) the stipulated value. (If the payment is payment in kind, the amount paid must be taken to income by the employer.)

It will still be permitted to cover (reimburse) tax-free documented work-related calls specified by bills when all calls are documented on the invoice. Such reimbursements are not reportable.

Costs of contents services shall not be included in the total amount that forms the basis for the stipulated extra pay. If the costs of the contents services are covered by the employer, a distinction must be drawn between the costs for private use and work-related use of the contents services. In addition to the standard amount, the employee is also liable to tax on the employer's coverage of the costs of private use of contents services. Taxable contents services shall be reported under code 112-A, or code 137 if the coverage concerns the employer's subscription. If the coverage concerns the employee's own subscription, the taxable amount must be reported under code 149-A.

Amounts relating to contents services can normally be distinguished from the costs relating to access through a specified bill. If the value of the contents services cannot be distinguished from the value of the access, then the value of the contents services must be stipulated by discretionary judgement.

When electronic communication services are covered without original vouchers, the total amount covered must be reported under code 149-A and specified.

The employer reports the taxable benefit (- or 0, if there is no taxable benefit) in the amounts column.

Information about the total amount covered by the employer is entered in the text field. It must also be entered how much, if anything, the employee has covered him/herself. In the event of full or partial coverage of more than one subscription, this code shall be used once for each period during which there were two, three or more subscriptions. The number of subscriptions must be stated. In the text field, information about the period of use for electronic communication must be stated as the start date and finishing date (not as the number of days).

If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

The information is reported as follows:

**Amount:**

**Covered by employer:**

**Covered by the employee:**

**Number of subscriptions:**

**Period:**

### **131-A**

#### **Option benefits (cash benefits)**

The benefit of option benefits when options are exercised or sold in employment relationships (cash benefits) is reported under this code. For the granting of options, see code 523. Concerning the benefit when options are exercised or sold (payment in kind), see code 133-A. Concerning losses on options, see code 924. The code shall be used once for each option case. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

The information is reported as follows:

**Amount:**

**Year the option was granted:**

### **132-A**

#### **Employees' purchases of shares/ primary capital certificates at a discount**

The employee's benefit from the purchase of shares/primary capital certificates at a discount, as shown in the example, is reported under this code. Shares at a discount are reported here when the share is acquired, regardless of any clauses about restrictions on right of disposal, for example a prohibition on sales and mortgaging for a few years. The taxable benefit is reported under 'Amount'. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

Example of the calculation and reporting of benefit:

**Example:**

Number of shares: 65  
Price/sales value at the time of acquisition: NOK 150  
Purchase price: NOK 3,000  
Time of acquisition: May 2005

The benefit is calculated as follows:

150 * 65	NOK	9,750
- 9,750 * 20 % (max. 1 500) = 1,500		
- purchase price NOK 3,000	NOK	4,500
Benefit	NOK	5,250

The information is reported as follows:

**Example:**

Amount: 5,250  
Price/sales value at the time of acquisition: 150  
Number: 65  
Purchase price: 3,000  
Time of acquisition: May 2005

**133-A**

**Option benefits (payments in kind)**

The benefit of option benefits when options are exercised or sold in employment relationships (payments in kind) is reported under this code. For the granting of options, see code 523. Concerning option benefits when options are exercised or sold (cash payments), see code 131-A. Concerning losses on options, see code 924. The code shall be used once for each option case. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

The information is reported as follows:

Amount:  
Year the option was granted:

**136-A**

**Payments in kind for work carried out abroad that are subject to withholding tax**

Payments in kind subject to withholding tax that are remuneration for work carried out abroad and/or on foreign continental shelves are reported under this code. The code is used once for each period of work abroad or on a foreign continental shelf. The code shall be used regardless of whether it is Norway or another country that is entitled to levy tax. When the code concerns remuneration not liable to employer's National Insurance contributions, the code must be used without an '-A', for example when form E-101 or special notification from Norwegian National Insurance authorities makes it clear that the wage earner is exempt from the Norwegian National Insurance scheme or that the work has been carried out abroad by a foreign national who is not a member of the National Insurance scheme. Code 971-A is used for employees working under a net pay arrangement. Free housing in connection with periods of work abroad is reported under code 121-A.

The information is reported as follows:

Amount:

Period:  
Country:  
Continental shelf/country:

### **137**

#### **Payments in kind that are subject to withholding tax but not to employer's National Insurance contributions for work carried out in Norway**

Payments in kind for work carried out in Norway that are subject to withholding tax but not to employer's National Insurance contributions are reported under this code. The code must be used for work carried out in Norway if form E-101 or special notification from the Norwegian National Insurance authorities makes it clear that the wage earner is exempt from the Norwegian National Insurance scheme. Payments in kind for work carried out in Norway by employees employed under a net pay arrangement and on which employer's National Insurance contributions are not payable is reported under code 961. Payment in kind for work carried out in Norway on which employer's National Insurance contributions must be paid shall be reported under code 112-A etc. Free housing is reported under code 121(-A); free board and lodging are reported under code 110 (-A).

### **143-A**

#### **Savings on household costs**

The employer must include the value of taxable savings on household costs in the basis for the deduction of withholding tax when board is covered on the basis of receipts or as free board (including subsistence expenses covered directly by the employer) for an employee (commuter) whose work requires him/her to live away from home. Savings on household costs subject to withholding tax corresponding to the value of taxable savings on household costs, i.e. the Directorate of Taxes' rate for free board (all meals), are reported under this code.

If the code concerns remuneration not liable to employer's National Insurance contributions, the code must be used without an '-A'.

The information is reported as follows:

Amount:  
Number of days:

### **149-A**

#### **Miscellaneous**

This code shall only be used if none of the above codes can be used. However, holiday pay and bonuses relating to pay earned abroad in previous income years must be reported here. Coverage of private expenses and similar payments shall be reported under code 111-A or 113-A, alternatively 112-A or 136-A (payments in kind). Surpluses from subsistence allowances, whether agreed in collective agreements or not, are reported under this code, cf. code 825. Reimbursement of subsistence expenses for overtime that exceeds NOK 78 per day is reported under this code. If the requirement for absence of 12 hours or more from the home is not met, both subsistence allowances agreed in collective agreements and subsistence allowances not agreed in collective agreements and reimbursements (the whole amount) shall be reported under this code. When electronic communication services are covered without original vouchers, the total amount covered shall be reported under this code.

The benefit must be specified in detail. When the code is used for several different allowances, it must be specified and entered once for each allowance. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'. Pay and payments in kind that are not subject to National Insurance contributions are reported under code 129 and/or code 137.

## **150 Expense allowances subject to withholding tax**

By 'expense allowance' is meant allowances for the coverage of expenses that the recipient has incurred in the performance of his/her work, assignments or official duties – as opposed to coverage of private expenses. Coverage of private expenses shall be reported under code 111-A or 113-A. Some expense allowances can be split up into one part that is not subject to withholding tax and one part subject to withholding tax. Payments in kind that are subject to withholding tax shall be reported under code 112-A or 136-A – or under a separate code.

### **153-A Car and boat allowances subject to withholding tax (including fixed allowances)**

Car allowances subject to withholding tax paid on the basis of the distance driven are reported under this code, including car allowances that exceed the Norwegian government rates and car allowances that do not meet the documentation requirements set out in the Tax Payment Regulations. The extra mileage allowance for employees in the rural postal and local distribution services and for rural police officers is reported under this code. The part of fixed car allowances, boat allowances etc. that is liable to withholding tax is also reported, without stating the number of kilometres. If both types of allowance have been paid, the code is entered once for each allowance, cf. code group 700. Mileage allowance for travel in connection with work shall be treated as ordinary pay and reported under code 111-A. The Ministry of Finance's Regulations issued pursuant to the Tax Act section 6-44B second paragraph explain what is deemed to be travel in connection with work.

The information is reported as follows:

Amount:

Number of km:

### **155-A Travel and subsistence allowances subject to withholding tax**

Travel and subsistence allowances subject to withholding tax are reported under this code, including allowances that do not meet the documentation requirements stipulated by the Tax Payment Regulations and any 'additional allowance' that exceeds government rates, the Directorate of Taxes' Deduction Rates, or rates agreed in collective agreements. Cash remuneration for subsistence expenses covered directly by the employer that exceed the 'allowance for sundries' in the Norwegian government travel allowance regulations is reported here.

See code 111-A if the allowance is intended to cover daily travelling expenses for travel between the home and the workplace. Allowances for the use of private means of transport that are subject to withholding tax are reported under code 153-A.

Accommodation allowance subject to withholding tax is reported under 157-A.



Travel, subsistence and lodging allowances for foreign employees that are subject to withholding tax are reported under code 156 (-A).

If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

### **156-A**

#### **Travel, subsistence and lodging allowances etc. subject to withholding tax paid to foreigners staying in Norway**

Travel, subsistence and lodging allowances etc. that are subject to withholding tax paid to the following persons are reported under this code:

- foreign employees who have handed in a tax deduction card with the standard deduction
- foreign employees resident for tax purposes in Norway, who are not entitled to a deduction for subsistence, lodging and home visits for commuting between Norway and a foreign country, and
- foreign employees who have limited liability to tax in Norway and who do not meet the requirements for being deemed to be commuters

*The following payments only* shall be reported under this code:

- allowances, including mileage allowances, to cover travel expenses in connection with home visits abroad. The amount, including the amount that is car allowance, the number of kilometres and the number of journeys must be stated when the payment is specified.
- amounts reimbursed by the employer on the basis of receipts to cover travel expenses in connection with home visits abroad. The amount and number of journeys must be stated when the payment is specified.
- allowances for and reimbursement of subsistence expenses paid during periods of work in Norway. See codes 610, 613, 614, 616, 619, 623 and 627 for subsistence allowance paid in connection with business travel in Norway or abroad during the period of work here. The period and amount must be specified when the payment is specified.
- allowances for and reimbursement of housing/overnight stay expenses for periods of work in Norway. See codes 157(-A), 610 and 613 for overnight stay allowances in connection with business travel in Norway or abroad during the period of work here. For free housing in employment relationships, see code 121-A or 526. The amount, type of housing and period must be stated when the payment is specified.

When the code is used for several different allowances/reimbursements, it must be specified and **entered once for each allowance/reimbursement**. If the code concerns benefits not liable to employer's National Insurance contributions, the code must be used without an '-A'.

### **157-A**

#### **Lodging allowance liable to withholding tax – in Norway or abroad**

Lodging allowances liable to withholding tax – including allowances that do not meet the documentation requirements stipulated by the Tax Payment Regulations and any allowance that exceeds the actual lodging expenses – are reported under this code.

Undocumented overnight supplements (domestic rate) not liable to withholding tax are reported under code 610.

Lodging allowances subject to withholding tax paid to foreign employees (commuters) are reported under 156-A.

The information is reported as follows:

Amount:  
Number of days:

### **199-A**

#### **Other expense allowances subject to withholding tax**

Other expense allowances subject to withholding tax are reported under this code, including (the list below is not exhaustive):

- work clothing allowance subject to withholding tax (not reimbursement of purchase of work clothes) – cf. code 112-A for the value of free work clothing and code 849 for uniform allowances not subject to withholding tax etc.
- cashing-up allowance subject to withholding tax – cf. code 849 for cashing-up allowances not subject to withholding tax
- dog keeping supplement subject to withholding tax – cf. code 849 for dog keeping supplements not subject to withholding tax
- office expenses allowance subject to withholding tax – cf. code 849 for office expenses allowance not subject to withholding tax

The payment must be specified in detail. If the code is used for several different allowances, it must be entered once for each allowance. If the code concerns remuneration not liable to employer's National Insurance contributions, the code must be used without an '-A'. Note that the coverage of private expenses and similar payments shall be reported under code 111-A or 113-A, alternatively 112-A or 136-A – or under a separate code (payments in kind).

The information is reported as follows:

Amount:  
Number of km:

### **300**

#### **Amounts deducted on payment**

This code group includes all reportable deductions from pay deducted by the employer.

Other deductions shall not be reported.

### **311**

#### **Union dues (permanent field)**

The total union dues paid are reported under this code, both when they have been deducted from pay and when the employee has paid them directly to the trade union. The union can report dues paid directly under this code by using a End of Year Certificate (for example RF-1015 for laser printers) without having to fill in the RF-1166 Union Dues set of forms.

### **312**

#### **Pension premiums (permanent field)**

Premiums for public and approved private pension schemes, including pension schemes for forest workers, fishermen and seafarers are reported under this code. Deducted payment for occupational pension schemes/defined-contribution pension schemes are also reported here.

### **314**

### **National Insurance premiums and education and development fund premiums (permanent field)**

The National Insurance premium is reported under this code. So are deducted premiums for the education and development fund in cases where the payment under code 111-A has not already been reduced correspondingly (the state).

### **315**

#### **Portacabin rent**

Portacabin rent paid is reported under this code, both if it has been deducted from pay and if it has been paid directly by the employee (to the lessor).

### **400**

#### **Payments to self-employed persons, excl. VAT**

There is a limited duty to report payments to self-employed persons, see code 401.

### **401**

#### **Payments etc. to self-employed persons (permanent field)**

All reportable payments and payments in kind excl. VAT to self-employed persons are reported under this code, except for remunerations mentioned under codes 402-406 and 445-448.

Sections 6 and 7 in the Regulations of 30 December 1983 No 1974 limit the reportability for payments to self-employed persons. See the Directorate of Taxes' brochure *Lønnstaker eller næringsdrivende? (Employee or Self-Employed Person? – in Norwegian only)* for clarification of who is deemed to be self-employed. Fees or other remuneration (for example royalties) paid to the creator of intellectual property and taxed as income from self-employment shall be reported under this code. Royalties taxed as capital income is reported under code 923. Director's fees and remuneration (as a board member, member of a committee of representatives, other committee or council etc.) paid to self-employed persons must be reported under code 111-A or 114-A.

### **500**

#### **Payments in kind exempt from withholding tax**

This code group covers payments in kind which are not subject to withholding tax, cf. the Tax Payment Regulations chapter 5 Employment-related options are reported under a separate code (code 523). Payments in kind that are subject to withholding tax are reported under code group 100.

### **518**

#### **Free travel to and from work (free transport)**

The number of days with wholly or partially free travel (e.g. with employer's means of transport) to and from the workplace is reported under this code. Cash allowances or tickets, including season tickets and discount cards for scheduled public transport between the home and workplace, are reported under code 111-A or 112-A, respectively.

The information is reported as follows:

Amount: 0

Number of days:

### **525**

### **Free board and lodging for foreign employees who commute from abroad**

The amount and number of days of wholly or partially free board and lodging (including reimbursements) in connection with periods of work are reported under this code for the following persons:

- foreign employees who commute from an EEA country who have not had a tax deduction card with the standard deduction and
- foreign employees who have limited liability to tax in Norway who commute from a country outside EEA and who have not had a tax deduction card with the standard deduction.

See codes 110(-A) and 121(-A) for free board and lodging for foreign employees who have had a tax deduction card with the standard deduction, foreign employees who are resident in Norway for tax purposes and are not entitled to deductions for commuting costs, and foreign employees who have limited liability to tax in Norway and are not commuters. See code 522 for free board and lodging for Norwegian employees who commute within Norway. For board and lodging allowances for foreign employees, see code 628 or 156(-A). When a commuter is given free board (including subsistence expenses covered directly by the employer) or has board covered on the basis of receipts (reimbursement), savings on household costs in the home subject to withholding tax must be calculated and reported under code 143(-A).

The information is reported as follows:

**Amount:**

**Number of days of board:**

**Number of days of lodging:**

**Type of housing:**

### **526**

#### **Free lodging for foreign employees who commute from abroad (not subject to withholding tax)**

Benefits of wholly or partially free housing in employment relationships (including reimbursement) not subject to withholding tax are reported under this code for:

- foreign employees who commute from an EEA country who have not had a tax deduction card with the standard deduction and
- foreign employees who have limited liability to tax in Norway who commute from a country outside the EEA and who have not had a tax deduction card with the standard deduction.

See code 121(-A) for free board and lodging for foreign employees who have had a tax deduction card with the standard deduction, foreign employees who are resident in Norway for tax purposes and not entitled to deductions for commuting costs, and foreign employees who have limited liability to tax in Norway and are not commuters.

The information is reported as follows:

**Amount:**

**Number of days:**

**Type of housing:**

### **527-A**

### **Free board not subject to withholding tax for offshore workers**

Free board on offshore facilities not subject to withholding tax for employees (with a total personal income of NOK 600,000 or less for the income year (2009)) is reported under this code. When the code concerns remuneration not liable to employer's National Insurance contributions, the code must be used without an '-A'.

Free board for offshore workers subject to withholding tax is reported under code 119(-A). The information is reported as follows:

Amount:

Number of days:

## **600**

### **Expense allowances for overnight stays and subsistence not subject to withholding tax**

By 'expense allowance' is meant allowances for coverage of expenses that the recipient has incurred in the performance of his/her work, assignments or official duties – as opposed to coverage of private expenses.

Coverage of private expenses shall be reported under code 111-A or 113-A. The code groups cover expense allowances that are not subject to withholding tax. This may include allowances for travel both in Norway and abroad, with or without overnight stays.

Key regulations for the use of these codes are:

- the Tax Payment Regulations
- The State Personnel Handbook (travel expense rates, compulsory posting allowances (special agreement))
- Agreements between employer and employee organisations (collective agreements)
- The Directorate of Taxes' deduction rates and standard estimation rules

Travel and subsistence allowances subject to withholding tax shall be reported under code 155-A – or under code 156 (-A). Overnight stay allowances subject to withholding tax are reported under code 157(-A).

## **610**

### **Subsistence allowances incl. overnight stays for business travel – Norway/abroad – government rates/collective agreement rates**

Subsistence allowances and overnight supplement not subject to withholding tax and the number of days of business travel in Norway and abroad are reported under this code. Subsistence allowances are only reported under this code for hotel stays and when they have been paid in accordance with

- the Norwegian government travel expense rates (special agreement) (or less), or
- an agreement between employer and employee organisations, i.e. rates equivalent to the Norwegian government travel expense rates (special agreement) (or less).

Codes 623 and 627 shall be used for subsistence allowances in connection with overnight stays in bedsit/portacabin accommodation (private) or guest houses. Any additional subsistence allowance is reported under code 155-A. The subsistence allowance must be in accordance with the documentation requirements stipulated in the Tax Payment Regulations.

Overnight supplements are also reported when they are paid for business travel in accordance with:

- the undocumented rate in the Norwegian government travel expense rates (special agreement) (or less) for travel in Norway, or
- an agreement between employer and employee organisations, i.e. rates set in collective agreements (or less) for travel in Norway that does not exceed the lowest rate, cf. above.

Overnight stays covered on the basis of receipts are not reported.

Lodging allowances liable to withholding tax are reportable under code 157(-A).

The information is reported as follows:

Amount:

Of which subsistence allowance:

Number of days:

### **619**

#### **Cash allowances for subsistence expenses covered directly by the employer (during business travel)**

The cash allowance ('allowance for sundries') in connection with subsistence expenses covered directly by the employer that do not exceed the rates in the Norwegian government travel expense rates (special agreement) is reported under this code. The number of days must also be stated. For commuters, the cash allowance ('allowance for sundries') in connection with subsistence expenses covered directly by the employer is reported under code 620. If payments exceed the rates in the Norwegian government travel expense rates (special agreement), the excess amount must be reported under code 155-A.

The information is reported as follows:

Amount:

Number of days:

### **620**

#### **Cash allowances for subsistence expenses covered directly by the employer (commuter)**

The cash allowance ('allowance for sundries') in connection with subsistence expenses covered directly by the employer that do not exceed the rates in the Norwegian government travel expense rates (special agreement) and the number of days are reported under this code. For commuters, estimated savings on household costs in the home subject to withholding tax must be reported under code 143(-A). If the commuter enjoyed free lodging, that is reported under separate codes. If payments exceed the rates in the Norwegian government travel expense rates (special agreement), the excess amount must be reported under code 155-A. Cash allowances ('allowances for sundries') relating to business travel is reported under code 619.

The information is reported as follows:

Amount:

Number of days:

### **623**

#### **Subsistence allowances – bedsit/portacabin (private) – Norway/abroad – the Directorate of Taxes' deduction rates**

Subsistence allowances for employees who would have been entitled to a deduction for extra subsistence expenses for periods of work entailing stays away from home, and corresponding to the Directorate of Taxes' deduction rates for a bedsit/portacabin (or less), are reported under this code. See code 627 for overnight stays at guesthouses. Any additional subsistence allowance is reported under code 155-A – or under code 156(-A). Any overnight supplements not subject to withholding tax (for travel in Norway) paid in accordance with the government travel expense rate (special agreement) (or less) or overnight supplements in accordance with agreements between employee and employer organisations are reported under code 610. Lodging allowances subject to withholding tax are reported under code 157-(A). The information is reported as follows:

Amount:  
Number of days:

## **624**

### **Lodging allowances – own portacabin or caravan**

Allowance for lodging during stays away from home are reported under this code for taxpayers who have their own portacabin or caravan, when the allowance is paid in accordance with the standard estimation rules' deduction rate for undocumented lodging expenses. The information is reported as follows:

Amount:  
Number of days:

## **627**

### **Subsistence allowances – guesthouse – Norway/abroad – the Directorate of Taxes' deduction rates**

Subsistence allowances for employees who would have been entitled to a deduction for extra subsistence expenses for periods of work entailing stays away from home, and corresponding to the Directorate of Taxes' deduction rates for guesthouses (or less), are reported under this code. See code 623 for overnight stays in a bedsit/portacabin (private). Any additional subsistence allowance is reported under code 155-A – or under code 156(-A).

Any overnight supplement not subject to withholding tax paid in accordance with the government travel expense rate (special agreement) (or less) or any overnight supplement in accordance with agreements between employee and employer organisations is reported under code 610.

Lodging allowances subject to withholding tax are reported under code 157-(A).

The information is reported as follows:

Amount:  
Number of days:

## **628**

### **Subsistence and lodging allowances for foreign employees who commute from abroad**

When the documentation requirements in the Tax Payment Regulations have been met, allowances paid for subsistence and lodging and the number of days of work entailing stays away from home are reported under this code for the following persons:

- foreign employees who commute from an EEA country who have not had a tax deduction card with the standard deduction, and

- foreign employees who have limited liability to tax in Norway who commute from a country outside the EEA and who have not had a tax deduction card with the standard deduction.

See code 525 for free board and lodging for foreign employees who commute from abroad.

See code 156(-A) for subsistence and lodging allowance to foreign employees who have had a tax deduction card with the standard deduction, foreign employees who are resident in Norway for tax purposes and are not entitled to deductions for commuting costs, and foreign employees who have limited liability to tax in Norway and are not commuters.

The information is reported as follows:

**Amount:**

**Of which subsistence allowance:**

**Number of days:**

## **649**

### **Miscellaneous**

This code shall only be used if none of the above codes can be used. The remuneration must be specified in detail. When the code is used for several different allowances, it must be specified and entered once for each allowance.

## **700**

### **Car allowances etc. not subject to withholding tax**

Expense allowances not subject to withholding tax, such as car allowances, passenger supplements, trailer supplements, use of own motorboat, coverage of commuters' travel expenses in connection with home visits etc., are reported here. By 'expense allowance' is meant allowances for coverage of expenses that the recipient has incurred in the performance of his/her work, assignments or official duties – as opposed to coverage of private expenses. Coverage of private expenses shall be reported under code 111-A or 113-A.

Car allowance subject to withholding tax shall be reported under code 153-A.

## **711**

### **Car allowances not subject to withholding tax (permanent field)**

Car allowances in accordance with the rates given in the Norwegian government travel expense rates (special agreement) (or less), when the documentation requirements in the Tax Payment Regulations have been met, are reported under this code.

Car allowances for the use of electric cars are reported under code 712.

Extra mileage allowances for employees in the rural postal and local distribution services and for rural police officers are reported under code 153-A. Mileage allowances for travel to/from work, cf. the Ministry of Finance's Regulations to the Tax Act section 6-44B, shall be considered as pay and reported under code 111-A. Travel to/from work that is tax-free pursuant to the Ministry of Finance's Regulations to the Tax Act section 5-15-6 is reported under code 916. Passenger supplements or other supplements shall be reported under code 714.

The information is reported as follows:

**Amount:**

**Number of km:**

## **724**



### **Free home visits abroad for employees living away from home**

The amount and number of journeys are reported under this code when the employer has reimbursed expenses or bought tickets in connection with home visits abroad for the following persons:

- foreign employees who commute from an EEA country who have not had a tax deduction card with the standard deduction, and
- foreign employees who have limited liability to tax in Norway who commute from a country outside the EEA and who have not had a tax deduction card with the standard deduction.

For allowances for home visits abroad, see code 156(-A) – or code 725. Free home visits abroad for foreign employees who have had a tax deduction card with the standard deduction, for foreign employees who are resident in Norway for tax purposes and not entitled to deductions for commuting costs, and for foreign employees who have limited liability to tax in Norway and are not commuters, are reported under code 112-A or code 137. Reimbursement of these foreign nationals' travel expenses in connection with home visits abroad is reported under code 156(-A). The information is reported as follows:

Amount:

Number of journeys:

### **725**

#### **Cash allowances to cover travel expenses in connection with home visits abroad for employees living away from home**

Cash allowances not subject to withholding tax, including car allowances, paid to cover travel expenses in connection with home visits abroad (for car allowances according to the Directorate of Taxes' standard estimation rates or less) are reported under this code for the following persons:

- foreign employees who commute from an EEA country who have not had a tax deduction card with the standard deduction, and
- foreign employees who have limited liability to tax in Norway who commute from a country outside the EEA and who have not had a tax deduction card with the standard deduction.

The number of journeys and also, when car allowances are paid, the number of kilometres, shall also be reported. Cash allowances for travel expenses in connection with home visits abroad for foreign employees who have had a tax deduction card with the standard deduction, for foreign employees who are resident in Norway for tax purposes and not entitled to deductions for commuting costs, and for foreign employees who have limited liability to tax in Norway and are not commuters, are reported under code 156(-A). Reimbursement of these foreign nationals' travel expenses in connection with home visits abroad is reported under code 156(-A).

For free home visits abroad, see code 112(-A) (137) – or code 724. The information is reported as follows:

Amount:

Of which car allowance:

Number of km:

Number of journeys:

### **800**

## **Other expense allowances not subject to withholding tax**

By 'expense allowance' is meant allowances for coverage of expenses that the recipient has incurred in the performance of his/her work, assignments or official duties – as opposed to coverage of private expenses. Coverage of private expenses shall be reported under code 111-A or 113-A. The codes for expense allowances subject to withholding tax are found in code group 150.

### **825**

#### **Subsistence allowances in connection with overtime**

Subsistence allowances agreed in collective agreements or not in connection with overtime of up to NOK 78 per day are reported under this code, provided that the taxpayer has been absent from the home for 12 hours or more. If a subsistence allowance exceeds NOK 78 per day, the excess amount shall be reported under code 149-A. If the requirement for absence from the home is not met, the whole amount must be reported under code 149-A.

The information is reported as follows:

Amount:

Number of days:

### **849**

#### **Other expense allowances not subject to withholding tax**

Other expense allowances not subject to withholding tax are reported under this code, including (the list below is not exhaustive):

- cashing-up allowance not subject to withholding tax. See code 199-A for cashing-up allowance subject to withholding tax
- tools allowance agreed in collective agreements and estimated tools allowance for, among other things, chain saws for forest workers
- allowance not subject to withholding tax for uniforms and/or other special work clothes. Cf. code 199-A pertaining to work clothes allowances subject to withholding tax and code 112-A pertaining to the value of free work clothes
- allowance paid to cover tram or bus fares
- unemployment benefits, family supplements and accommodation and subsistence allowances paid to students of the Norwegian Railway School etc.
- office expenses allowances not subject to withholding tax. See code 199-A for office expenses allowances subject to withholding tax
- allowances to cover expenses incurred during performance of work duties, e.g. road tolls and parking meter allowances, allowances for petty expenses not subject to tax allowances and other expense allowances for which expenses statements have been prepared. The allowance shall not be reported when expenses as mentioned above are stated in the travel expenses claim
- dog keeping supplement not subject to withholding tax, including one-off contributions (police) and dog feeding allowance. Cf. code 199-A for allowances subject to withholding tax
- expense allowance – for family day care centres
- the expense part of foster home allowance etc.

The payment must be specified in detail. When the code is used for several different allowances, it must be specified and entered once for each allowance.

## **900 Other**

This code group covers payments that do not fall naturally under any of the other code groups, including income which is not pensionable to the recipient (i.e. is to be treated as general income) etc. Remuneration to be taxed pursuant to the tax acts for Svalbard and Jan Mayen and the Antarctic, and withholding tax for income earned on Jan Mayen and in the Antarctic are also reported under this group of payments.

## **911**

### **Tax-free compensation for pain and suffering**

Payments of tax-free compensation for pain and suffering are reported under this code. The following compensations are tax-free in employment relationships and shall be reported here:

- compensation for permanent injury pursuant to the Norwegian Act relating to compensation in certain circumstances, section 3-2,
- compensation for non-economic loss pursuant to the Act relating to compensation in certain circumstances, sections 3-5 or 3-6 (provided that the compensation has been awarded in a final and enforceable judgment, or that the employer has acted in such a manner that the conditions have been met for awarding compensation for non-economic loss pursuant to the Act relating to compensation in certain circumstances),
- compensation for non-economic loss in connection with unfair dismissal with or without notice, limited to 1½ times the National Insurance basic amount, cf. the Working Environment Act section 15-12 and section 15-14. Tax-free severance pay is reported under code 916. Taxable severance pay is reported under code 111-A. Taxable compensation in employment relationships is reported under code 111-A.

This code shall not be used for non-work-related compensation payments, for example ex gratia payments of compensation to victims of violence or compensation payments from insurance companies.

## **915-A**

### **Pay etc. to foreign artists**

Reportable pay etc. to foreign artists that are liable to tax pursuant to Act No 87 of 13 December 1996 relating to tax on foreign artists (the Foreign Artists Taxation Act) is reported under this code.

In principle, there is no obligation to issue Certificates of Pay and Tax Deducted for pay, fees and other remuneration to foreign artists etc. that are liable to tax pursuant to the Foreign Artists Taxation Act. If the artist becomes liable to tax as a resident of Norway, he will be liable to tax pursuant to the provisions of the Tax Act instead of the Foreign Artists Taxation Act from and including the income year preceding the income year when he becomes liable to tax as a resident.

### *Resident for tax purposes in 2009*

When a foreign artist becomes tax resident in Norway in 2009, the obligation to issue a Certificate of Pay and Tax Deducted will apply from the time when the artist becomes resident in Norway for tax purposes and the employer becomes obliged to make tax deductions pursuant to the Tax Payment Act. In these cases, pay etc. for the period after the time when the artist became

tax resident must be reported under code 111-A, alternatively under code 129. Pay etc. paid for the period before the artist became resident for tax purposes is not reported as pay.

#### Resident for tax purposes in 2010

When a foreign artist becomes tax resident in 2010, the employer at the time when the artist becomes tax resident in Norway is obliged to submit a Certificate of Pay and Tax Deducted for pay etc. paid to the artist in 2009. The duty to submit a Certificate of Pay and Tax Deducted for 2009 arises at the time when the artist becomes tax resident in 2010. The income is reported under this code.

The employer at the time when the artist becomes liable to tax as a resident in Norway is also obliged to submit a Certificate of Pay and Tax Deducted for pay etc. paid to the artist in 2010 in the period before the artist became tax resident. The income is to be reported under this code. Pay etc. paid in 2010 for the period after the time when the artist became liable to tax as a resident must be reported under code 111-A, alternatively under code 129.

The code must be used without an ‘-A’ when it covers remuneration not liable to Employer’s National Insurance contributions, for example when form E-101 or special notification from Norwegian National Insurance authorities states that the employee is exempt from Norwegian National Insurance. Payments of pay earned before the requirements for tax residence set out in the Taxation Act were met are reported under amount. In addition, information must be given about income year, the period when the pay was earned and the artist tax deducted from the amount.

The information is reported as follows:

**Amount:**

**Income year:**

**Period:**

**Artist tax deducted:**

## **916**

### **Tax-free payments**

Tax-free payments are reported under this code, including (the list is not exhaustive):

- payments and holiday pay which the deceased was not actually and legally entitled to be paid before the death (inheritance)
- tax-free war hazard bonus
- tax-free severance pay
- tax-free part of additional severance pay
- tax-free back pay after a death
- tax-free back payments of pension after a death (can be reported)
- tax-free car allowances for travel to/from work paid by charitable or benevolent institutions or organisations (when the payment exceeds NOK 10,000 – the whole allowance must then be reported)
- tax-free allowances for travel to/from work because of extraordinary circumstances relating to the work, including security transport

The payment must be specified under “Text”, and is reported as follows:

**Amount:**

**Text:**

**921****Petty expenses – seafarers**

The number of days on board for which the employer has not covered most of the petty expenses is reported under this code. Days in connection with business travel and commuter travel covered by the employer are not included. Stays of less than 48 hours that are included in the ordinary working hours shall not be reported under this code.

Number of days:

**922****Number of days on board for seafarers**

The number of days actually spent on board is reported under this code.

Number of days:

**925-A****Seafarers' wage supplement not subject to withholding tax**

Seafarers' wage supplements that are tax-free and not subject to withholding tax etc. are reported here.

The employer reports the seafarers' wage supplements not subject to withholding tax in the amounts column. The number of months of seafarers' wage supplements not subject to withholding tax is also reported. When reporting remuneration not liable to employer's National Insurance contributions, the code must be used without an '-A'. Seafarers' wage supplements subject to withholding tax are reportable under code 117(-A).

The information is reported as follows:

Amount:

Number of months:

**950****Payroll withholding tax**

Payroll withholding tax to Norway is reported under this code.

**950****Payroll withholding tax (permanent field)**

Regular deductions of National Insurance contributions for employees who are not taxed in Norway are also reported here. National Insurance contributions deducted to be paid to NAV National Office for Social Insurance Abroad are not reportable. Tax and National Insurance contributions deducted for Svalbard are also included here. Tax and National Insurance contributions deducted for Jan Mayen and the Antarctic shall not be included here (reported under code 914-A). National Insurance contributions deducted for cross-border commuters that are not liable to tax in Norway are not reportable.



## Index

The index provides references to more detailed information about a payment etc.  
The index cannot be used as direct instructions about which code a payment shall be reported under.

<b>A</b>	<b>Code</b>		
Abroad			
– pay earned abroad	113-A, 113, 136-A, 136		
– pay earned abroad, net pay arrangement	971-A, 971		
– subsistence allowance	code group 600		
Accident insurance - paid by employer	116-A		
Accompanying spouse/family on business travel/ holiday travel	111-A, 112-A		
Airline tickets, commuter	724		
Allowance for sundries	619, 620		
Allowances			
– commuters	628, 725		
– for housing/ accommodation for foreign employees	156-A, 628, 961-A, 971-A		
Artists – foreign	915-A		
Assets – buying/selling of payment in kind	112-A		
<b>B</b>	<b>Code</b>		
Basis for calculating holiday pay	000		
Bedsit – (subsistence allowance)	623, 627		
Benefit of low-interest loan			
– employees on net pay arrangement	961-A, 961, 971-A, 971		
– low-interest loans in employment relationships	120-A		
Board and lodging			
– free	110-A, 525		
– free board, offshore worker	119-A, 527-A		
Buying/selling of assets	112-A		
<b>C</b>	<b>Code</b>		
Car allowance etc.			
– exempt from withholding tax	711, 725		
– subject to withholding tax	153-A, 156-A		
Cars			
– free use of a car	118-A		
– free use of a car, net pay arrangement	961-(A), 971-(A)		
– gift to employee	112-A		
– sale of company car to an employee at a discount	112-A		
		Cash payments (pay)	111-A, 113-A, 129,
		Cash subsistence allowance for expenses covered directly by the employer	619, 620,
		Charges, fines (violation of law/regulations)	111-A, 112-A
		Commission	111-A
		Commuter – extra costs in connection with commuting periods	
		– car allowance, home visits	725
		– free board and lodging	525
		– reimbursements, home visits	724
		– rental of portacabin	315
		– savings on household costs	143-A
		– tickets, home visits	724
		Commuter – from EEA area/ abroad with limited liability to tax	
		– home visits, board and lodging (not standard deduction)	724, 725, 525, 628
		– home visits, board and lodging (standard deduction)	110-A, 156-(A)
		Company car, see free car	
		Compensation	
		– for dismissal (pain and suffering)	111-A, 911
		– lost earnings	111-A
		Compensation for loss of office (parachute)	111-A
		Compulsory liquidation - pay in the event of compulsory liquidation, state guarantee etc.	123
		Contents services	112-A, 137, 149-A
		Continental shelf, Norwegian	124-A
		– foreign	113-A, 136-A
		Credit life insurance	116-A
		<b>D</b>	<b>Code</b>
		Director's fee	111-A
		– foreign national	114-(A)
		– not subject to employer's National insurance contributions	114, 129, 137
		Dismissal /termination of employment	911, 916, 111-A
		<b>E</b>	<b>Code</b>

Electricity, free	112-A
Electronic communication (telephone, mobile phone, broadband etc.)	130-A
– contents services, taxable	112-A, 137, 149-A
– coverage without original vouchers	149-A
Employment-related gifts (taxable)	112-A
Employment-related options	
– exercising and sale	131-A, 133-A
– granting	523
Expense allowances	Code group 150, 600, 700, 800
– for accommodation, not subject to withholding tax (own portacabin or caravan)	624
– for board and accommodation, not subject to withholding tax	code group 600
– other allowances not subject to withholding tax	code groups 700, 800
– subject to withholding tax	code group 150

**F Code**

Fees	
– director's fees etc.	111-A
– director's fees etc. - foreign national	114-A
– foreign artists etc. to be reported on form RF-1092	
Fines/ charges	111-A, 112-A
Fixed car and boat allowances etc.	153-A
Food money in connection with compulsory overtime	825, 149-A
Foreign artists	915-A
Foreign nationals	
– allowance for housing/ accommodation	156-A
– free housing in employment relationship	121-A
– subsistence allowance	156-(A)
– subsistence allowance, net pay arrangement	961-A, 971-A
Foreign seafarers who are covered by the National Insurance scheme but not liable to tax	126-A
Free	
– board	110-A, 119-A, 525, 527-A,
– board (tax-free)	525
– board, offshore worker (tax free)	527-A
– board, offshore worker (taxable)	119-A
– car	118-A, 961-A,

	971-A
– electricity	112-A
– employment-related housing	121-A, 961-A, 971-A,
– employment-related housing, foreign national staying temporarily in Norway	121-A
– home visits by commuter, tickets	724
– housing, net pay arrangement	961-A, 971-A
– lodging	110-A, 525
– newspaper, foreign national	112-A, 137
– telephone, see electronic communication	
– transport	111-A, 112-A, 518
– travel to and from work (free transport)	518
– work clothes	112-A
Fuel allowance – heating of own residence	111-A
Funds and insurance, premium	314

**G Code**

Group annuity insurance, premium	116-A
Group life insurance (risk insurance)	116-A
Guest house (subsistence allowance)	627

**H Code**

Holiday insurance	116-A
Holiday pay	111-A, 129
Holiday travel	112-A
Holiday/leisure insurance	116-A
Home office (allowance)	849
Home visits	
– car allowance	725
– reimbursement, payments in kind	156-A, 724
– to home abroad	156-A, 724, 725
Hotel, board and lodging expenses	610, 628, 155-A, 156-A, 157-A
Housing	121-A, 525, 526, 961-A, 971-A,
– allowance for home office	849
– allowance for housing/overnight stays for foreign employers during periods of work in Norway	156-(A), 628
– allowance for housing/overnight stays for foreign employers during periods of work in Norway, net pay arrangement	961-(A),
– free housing in employment	121-A,



relationship	961-A, 971-A
– free housing in employment relationship– foreign employee in Norway	121-(A), 526
– free housing, net pay arrangement	961-(A), 971-(A)
– free lodging, commuter	525

**I Code**

Individual life insurance, premium	116-A
Individual pension scheme, see IPS	
Insurance premium paid by employer	
– accident insurance, occupational injury insurance (incl. loss of licence)	116-A
– group annuity insurance	116-A
– group life insurance	116-A
– individual life insurance	116-A
– Individual pension savings agreement/ pension insurance agreement (IPA/IPS)	116-A
– personal interruption insurance	116-A
Insurance premiums – deducted on disbursement	314
IPA, premium paid by employer	116-A
IPS, premium paid by employer	116-A

**L Code**

Life insurance (premium)	116-A
Loans	
– benefit of low-interest loans in employment relationships	120-A
– employees on net pay arrangement	961-A, 971-A
– remission of loans	111-A
Lodging, see free lodging	
Lodging allowance (own portacabin or caravan)	624
Loss of licence – premium paid by employer	116-A
Low-interest loan, benefit	120-A

**M Code**

Medical treatment insurance - premium	116-A
Membership dues (personal membership)	111-A, 112-A
Mileage allowance, see car allowance	
Mobile phone, see electronic communication	

**N Code**

National Insurance contributions	
----------------------------------	--

– abroad, net pay arrangement	971-A
– foreign seafarers	126-A
Net pay arrangement	code groups 960, 970
Newspaper - free	112-A, 137

**O Code**

Occupational injury insurance – paid by employer	116-A
Office allowance	
– exempt from withholding tax	849
– subject to withholding tax	199-A
Offshore workers	
– free board, not subject to withholding tax	527-A
– free board, subject to withholding tax	119-A
Overnight supplement	610, 157-A
Overtime food	825, 149-A

**P Code**

Pain and suffering (compensation)	111-A, 911
Parking fines	111-A, 112-A
Pay - ordinary	111-A, 113-A, 129, 136-A, 137
– during sickness, employer's coverage	111-A, 129
– earned abroad	113-A, 136-A
– earned by foreign national on the Norwegian continental shelf	124-A
– earned on a foreign continental shelf	113-A, 136-A
– earned on compulsory liquidation	123
– holiday pay	111-A, 129, 137, 149-(A)
– net pay arrangement	code groups 960, 970
– not subject to employer's National Insurance contributions	113, 129, 136, 137
Pay supplement pursuant to collective agreement	117-A, 925-A
Payments in kind	
– not subject to withholding tax	Code group 500, 723
– subject to withholding tax	code group 100
Payments to self-employed persons	code 401
Payroll withholding tax	914-A, 950
Pension insurance - individual pension savings agreement/ pension insurance agreement (IPA/IPS)	
– premium paid by employer	116-A
Petty expenses	849
– seafarers	921

Portacabin	
– lodging allowance (own portacabin)	624
– subsistence allowance	623
Portacabin rent	315
Premium	
– for accident insurance	116-A
– for an annuity	116-A
– for an individual pension insurance agreement (IPA/IPS)	116-A
– for group life insurance	116-A
– for personal interruption insurance	116-A
– funds and insurance	314
– pensions schemes	312
Primary capital certificate	132-A
<b>R</b>	<b>Code</b>
Remission of loans	111-A
Rent (private expense)	111-A
Road toll subscription	111-A, 112-A
Road toll, allowance for employee	199-A, 849
<b>S</b>	<b>Code</b>
Savings on household costs	143-(A)
Seafarers	
– abroad	111-A, 126-A
– Norwegian	111-A, 112-A
– number of days on board	922
– pay supplements	117-A, 925-A
– petty expenses	921
– tax-free subsistence allowance	916
Self-employed persons	code 401
Severance pay	
– taxable	111-A
– tax-free	916
Shares	
– Employees' purchases of shares/primary capital certificates at a discount	132-A
Sickness benefit	111-A
Subsistence allowance - seafarers	916
Subsistence allowances	Code group 600, 155-A, 156-A
– 'allowance for sundries' (expenses covered directly by the employer)	619, 620, 155-A
– exempt from withholding tax	code group 600
– food money, compulsory overtime	825, 149-A
– subject to withholding tax	155-A
– subsistence allowance (and accommodation) covered on the	143 -A

basis of receipts	
– to foreign employees during periods of work in Norway	156-(A)
– to foreign employees during periods of work in Norway, net pay arrangement	961-(A)
– to foreign employees who commute from abroad	628
– to seafarers, tax-free	916
– with overnight stays in bedsit/portacabin (private)	623
– with overnight stays in guesthouses	627
– with overnight stays in hotels	610
Subsistence expenses covered directly by the employer, cash allowances ('allowance for sundries') - Norway and abroad	619, 620, 155-A
<b>T</b>	<b>Code</b>
Telephone, see electronic communication	
Trade union dues	311
Travel and subsistence allowance	code groups 150, 600
Travel expenses	
– allowance for commuters to cover travel expenses in connection with home visits	
o car allowance	725
o other allowances	725
o reimbursement and payment in kind	724
– allowance for foreign nationals to cover travel expenses in connection with home visits abroad.	156-(A)
– allowance for foreign nationals to cover travel expenses in connection with home visits abroad, net pay arrangement	961-A
– allowance for travel to/from work	111-A, 916
– free travel to and from work (free transport)	518
Travel expenses relating to home visits (abroad)	112-A, 137, 156-A
– director's fees	114-A
– travel expenses relating to home visits, net pay arrangement	961-A
Travel to/from work	111-A, 112-A, 518, 916
<b>W</b>	<b>Code</b>
Welfare measures, taxable	111-A, 112-A
Welfare measures, tax-free - not reportable	

<b>Work clothes</b>		<b>uniforms)</b>	
— cash allowances (deductible for the employee)	199-A	<b>Work-related expenses, petty expenses</b>	<b>849</b>
— value of free work clothes (not	112-A		