

Checklist for employers and employees

Done	Checklist items	Responsible/advisory authority
	Recruit personnel	<p>Norwegian Labour and Welfare Organisation - www.nav.no, www.eures.no</p> <p>The local EURES office can provide information about industries, markets, access to manpower, laws and regulations and potential partners in the EU/EEA countries.</p>
	Application for work permit	<p>UDI – www.udi.no</p> <p>Permits granted pursuant to the EEA regulations are called <i>residence permits</i>, while permits granted pursuant to the ordinary regulations are called <i>work permits</i>.</p> <p>Nationals from Nordic countries may live and work in Norway indefinitely without a permit. Applicants from Belgium, France, Greece, Ireland, Italy, Cyprus, Liechtenstein, Luxembourg, Malta, the Netherlands, Portugal, Spain, the United Kingdom, Switzerland, Germany or Austria may live and work in Norway for up to three months without a permit. A comprehensive list of countries outside the EEA/EFTA whose citizens do not need work permits can be found here (also applies to EEA nationals covered by the transitional rules): http://www.udi.no/templates/Tema.aspx?id=7242#Grupper</p> <p>Job-seekers from EEA countries can live in Norway for up to six months without a permit. If they intend to live and work in Norway for a period exceeding this limit, they must have a residence permit.</p> <p>Applicants from Bulgaria or Romania can as from 1 January 2008 start working as soon as they have submitted a fully completed application for a work permit, with all the requested documents enclosed.</p> <p>Applicants from outside the EEA/EFTA area must, as a general rule, have a work permit in order to be permitted to work in Norway. As a rule, the permit must have been granted prior to the applicant coming to Norway. Among the exceptions are skilled workers/specialists who may submit an application from within Norway, through the police, provided that they either:</p>

- live in Norway with a residence or work permit for three months or more,
- have been granted a visa for three months,
- have been granted a visa for persons seeking employment for up to three months, or
- are entitled to live in Norway for three months without a permit (i.e. are not subject to the visa requirement).

However, entitlement to apply for a work permit from Norway does not apply to skilled workers/specialists living in Norway in connection with an application for asylum or pending departure following rejection of an asylum application. Applications submitted from Norway must be submitted to the police district where the applicant lives. If the police believe that an application will be granted, they can issue a temporary work permit prior to forwarding the work permit application to UDI for processing.

Information about the various types of work permits:

<http://www.udi.no/templates/Tema.aspx?id=7301>

Fact sheet about work permits, documentation that should be presented with the application etc.:

<http://www.udi.no/upload/Pub/FaktaArk/FaktaarkArbeidNorsk.pdf>

Information to applicants from the EU/EEA:

<http://www.udi.no/upload/Pub/FaktaArk/FaktaarkArbeidNorsk.pdf>

Information about how long it will take to process cases:

<http://www.udi.no/templates/Page.aspx?id=3709>

Offer of employment/proof of employment

When applying for a residence/work permit, an offer of employment (for applicants from countries outside the EEA) or proof of employment (for applicants from all countries inside the EEA) must be submitted:

<http://www.udi.no/templates/PageURL.aspx?id=7360>

		http://www.udi.no/templates/Tema.aspx?id=7239&ttid=SkjemaMalTopicType#SkjemaMalTopicType
	Authorisation	If the employer is to have dealings with the immigration authorities on behalf of the employee, the employee must complete an authorisation form. The authorisation may be used to submit an application, to communicate with the police/UDI during the processing of the application and, if applicable, to appeal a decision: http://www.udi.no/templates/PageURL.aspx?id=7921
	Approval of diplomas/education	NOKUT, the Norwegian Agency for Quality Assurance in Education: www.nokut.no The Norwegian Registration Authority for Health Personnel (SAFH): www.safh.no
	Registration with the Norwegian Register of Business Enterprises	Self-employed people must register with the Norwegian Register of Business Enterprises. See: http://www.brreg.no/ Note that applicants from outside the EEA/EFTA area who apply for a work permit in order to set up in business for themselves, may not set up business until a work permit has been granted.
	Registering with the police	Employees who have applied for a permit via a foreign service mission must register with the local police within seven days of their arrival in Norway. At the police station, they must present their passport or ID card/other documentation and provide all necessary information. Workers from countries outside the EEA/EFTA area who have applied for a permit through the police in Norway, must go to the police station in order to have a sticker attached to their passport. EEA nationals can receive the decision card by post, if they have applied in person. If the application was made by proxy, the decision can only be collected by attending in person.
	Registering with the Population Register	If you are going to live in Norway for more than six months, have your main place of rest here and an independent residence, you must present yourself at and register with the local population register/tax assessment office within eight days of being granted a permit or of having arrived in Norway. There are special rules for spouses. In practice, this often means that a person who has a spouse and a joint home in the home country will not be registered as residing in Norway. These persons are required to have a tax card only. Take your passport and valid residence permit with you. The population register may request that you present several original documents.

	The Tax authorities	<p>Information about foreign employees of Norwegian employers is available at: http://www.skatteetaten.no/Templates/Brosjyre.aspx?id=57464&epslanguage=NO</p> <p>A brief guide for foreign companies, employees and self-employed people is available at: http://www.skatteetaten.no/Templates/Brosjyre.aspx?id=28973&epslanguage=NO</p>
	Personal identity number or D-number.	<p>When you apply for a tax card for the first time, you will be assigned a registration number: a D-number or a personal identity number. This number will be printed on the tax card and will be used by the public authorities to identify you.</p> <p>When you open a bank account in Norway you must quote this number to the bank. Employees should have a bank account in Norway into which employers can deposit wages and to which the authorities can transfer any tax refunds.</p>
	Tax card	<p>Everyone working in Norway must have a tax card. In order to calculate the correct amount of tax to deduct, the tax authorities must be informed about how much the employee expects to earn in Norway and for how long he/she intends to stay here.</p> <p>If the employee has a foreign employer, the Central Office - Foreign Tax Affairs (COFTA) will send the tax card to the employer. If the employee has a Norwegian employer, he/she must contact the local tax authorities and take the following with them:</p> <ul style="list-style-type: none"> • A valid passport. For citizens of EEA countries or Switzerland, an identity card approved for travel within the EU is also acceptable. • A residence or work permit for those required to have one (see more detailed information above) • The employment contract with the Norwegian employer. • The employee's Norwegian D-number or personal identity number, as applicable. <p>It is also essential that the employee provide the tax authorities with his/her postal address, and notify the tax authorities of any change of address. If the employee returns to his/her home country before receiving his/her income tax return or assessment notice, it is important that the tax authorities have the correct home address in the home country.</p>

	Obligation to submit income tax return	Everyone working in Norway must submit a tax return. As stated on the tax return form, this must be submitted to the tax authorities by 30 April of the year following the income year.
	Tax deductions	Employees pay tax in the form of payroll withholding tax. The amount of tax that should have been paid for the previous year is based on the tax return. If you have paid too little tax, you must pay the difference; if you have paid too much tax, the difference will be refunded.
	Employer's duty to inform	<p>The Central Office - Foreign Tax Affairs (COFTA) must be notified of all onshore assignments given to foreign workers and of all offshore assignments given to Norwegian and foreign workers.</p> <p>In addition, COFTA must be notified of all foreign national employees working on assignment in Norway or on the Norwegian continental shelf. Information must also be given of Norwegian nationals working on assignment in Norway or offshore who are employed by foreign clients/contractors.</p> <p>For more information, log on to: http://www.skatteetaten.no/Templates/Brosjyre.aspx?id=46523&epslanguage=NO www.taxadministration.no</p>
	Employer's national insurance contribution	For more information, log on to the tax authorities: http://www.skatteetaten.no/Templates/Emne.aspx?id=2040&epslanguage=NO
	Membership of the Norwegian national insurance scheme	<p>Membership of the national insurance scheme confers a number of rights in Norway, such as, for example, the right to free admission to hospital. If you have a work permit, and work in Norway for more than three months and pay tax here, you become a member of the national insurance scheme. Spouses and children are members if they reside in Norway. They are regarded as residents if they have a residence permit that is valid for one year.</p> <p>If the employee is in receipt of national insurance benefits in Norway, he/she must pay Norwegian national insurance contributions. The national insurance contributions are deducted from his/her wages as part of the tax withholdings. If the employee is in receipt of insurance benefits in his/her home country, he/she does not have to pay national insurance contributions in Norway. In such</p>

		<p>case the employee must obtain an E-101 form from his/her home country and send it to NAV.</p> <p>More information about national insurance benefits in Norway is available at http://www.nav.no/page?id=1073743451</p>
	Child benefit and cash benefit scheme for parents staying at home with children under the age of three (“ <i>kontantstøtte</i> “)	<p>Paid work and membership of the Norwegian national insurance scheme confer the right to child benefit and <i>kontantstøtte</i> on EEA nationals. This is irrespective of whether the spouse and/or children live in Norway or another EEA country. Citizens of countries outside the EEA/EFTA area are also entitled to child benefit and <i>kontantstøtte</i> provided that the children live in Norway. For more information, log on to: www.nav.no</p>
	Primary doctor	<p>The primary doctor scheme entitles everyone living in Norway to have a general practitioner as their primary doctor. The scheme is voluntary. To register, contact the health service administration at NAV (the Norwegian Labour and Welfare Organisation) by calling 810 59 500 or log on to MinFastlege at www.nav.no</p>
	Tuberculosis test	<p>Everyone coming to Norway from countries with a high incidence of tuberculosis must agree to be tested for the disease. The police will notify the chief municipal medical officer in the relevant municipalities of new arrivals who are required to be tested for tuberculosis. The police will also inform each person individually of his/her obligation to be tested and will provide information about where this can be done. The municipality/ chief municipal medical officer is responsible for ensuring that the new arrivals are tested for tuberculosis.</p> <p>The mandatory tuberculosis test is free of charge.</p> <p>The test will include:</p> <ul style="list-style-type: none"> • Tuberculin tests of everybody, and • Chest radiography of persons over 15 years of age <p>For more information, log on to the Norwegian Institute of Public Health at: www.fhi.no</p>
	Norwegian courses	<p>The employee is obliged to attend 300 lessons in Norwegian and social studies if he/she:</p> <ul style="list-style-type: none"> • is between 16 and 55 years of age, and • holds a work permit entitling permanent residence (settlement permit), or • is married to or cohabitating with a person who has a work permit entitling the holder to

		<p>permanent residence.</p> <p>There is no obligation to attend lessons when the employee:</p> <ul style="list-style-type: none"> • has a work permit pursuant to the EEA rules • has a work permit that does not entitle the holder to permanent residence (settlement permit), such as, for example, an au pair. <p>The employee is not entitled to free tuition. The employee him-/herself or the employer must pay for the lessons. The authorities in the municipality where the employee lives are responsible for offering such tuition. More information is available from the service centre or the adult education office in your municipality.</p>
	Application for renewal of work permit	<p>You must apply for renewal of your work permit one month at the latest before your permit expires. For more information, log on to www.udi.no</p>