



Your Guide to Working and Living in Norway

2025



Welcome!

Introduction



This guide provides a summary of key information on Norwegian tax, immigration, social security, pension and employment law from an employee perspective. The guide should be read as a whole, as all the information is relevant and important to understand before moving to Norway.

Please note, this guide is for general informational purposes only and should not be solely relied upon without a concrete clarification under the specific case at hand. If you should have any questions regarding your specific rights and obligations, we recommend seeking further advice.

Our Global Employer Services (GES) team in Norway is part of a global network of GES specialists within Deloitte, offering services worldwide in:

Mobility: • Mobility Tax and Social Security Advisory and Operate Services
• Global Workforce Solutions • Business Traveler Solutions • Global Payroll Operate
• Immigration Advisory and Application Services • Global Mobility Technology Solutions • Global Mobility Framework Solutions • International Labor Law Advisory
• Private Client Services

Reward: • Global Equity & Incentives Services • Workforce Risk, Regulation & Employment Tax Advisory • Executive Compensation and Board Advisory • Total Reward Advisory

How to navigate your guide



This document includes **symbols** to guide you through its content; please refer to the following key to understand their meanings.

Information

Key notes

Play

Important information
specific for Norway

How to reach us

Please reach out to your assigned team with Deloitte Norway or your HR representative for further information on whom to contact for assistance. Alternatively, you can reach us at: gesbo@deloitte.no

[LinkedIn](#) | [Facebook](#) | [Twitter](#) | [Instagram](#)



Our 55 GES specialists in Norway and 7,700 globally are here to help you.



Table of Contents



1

2

3

4



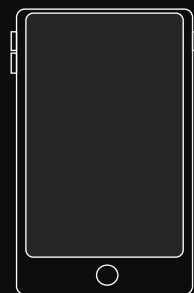
Your Communication Platform



Communication with Deloitte will also go through [Global Advantage](#).

You may already have an account created for you and if not, this will shortly be created as part of your assignment to Norway.

If you need assistance to download the Global Advantage mobile app, please watch [this](#) video.



Core features:

- Your Global Advantage Portal
- Your Documents
- Advisor Details
- DocuSign
- Scheduling Tools
- Currency Converter

Need more help? Please contact gahelp@deloitte.com



Quick Facts

National holidays

New Year's Day: 1 January

Easter: Maundy Thursday, Good Friday, Easter Eve, Easter Sunday and Easter Monday

Labour Day: 1 May

Ascension Day: Varies from year to year

National Day: 17 May

Whit Sunday and Monday: Varies from year to year

Christmas: 25 December and 26 December

The Norwegian tax year is equivalent to the calendar year

14 March – 31 March: Tax return available on the Tax Administration's online portal

30 April: Tax return filing deadline.

31 May: Extended tax return filing deadline.

31 May: Deadline for payment of expected tax arrears without interests.

1 December: Final deadline according to law for the tax office to issue tax assessment.

Mid-December: Tax deduction card for next year issued at the Tax Administration's online portal Skatteetaten.no (if income from the previous tax year is registered).

Currency

The Norwegian currency, NOK (Kroner), floats freely against other currencies. Please check out the Currency Converter in Global Advantage.

Vaccination requirements

There are no general vaccination requirements for any international traveler to Norway. However, persons from countries with high incidence of tuberculosis are legally required to undertake a tuberculosis examination if they are staying in Norway for more than three months.

Public health care and hospitals

The Norwegian healthcare system is primarily publicly funded through taxes and fees and provides all residents with access to primary healthcare services through the regular GP scheme (fastlegeordningen) as well as specialist services at hospitals. The system ensures universal access to healthcare services. Patients pay a co-payment for consultations and treatments up to an annual cap (co-payment ceiling), after which healthcare services become free for the remainder of the calendar year.

International dialing codes

Country code for Norway is +47. City codes are not required.



1

Preparing for Your Assignment in Norway



Quick Introduction



Immigration

Understanding if you need a residence permit and a Schengen entry visa before travelling to Norway ensures that you are compliant with the immigration regulations in Norway. Proper preparation avoids legal issues allowing you to plan your stay and ensure that you can move to Norway and start to work as planned.

Social security

As an important preparation for an assignment in Norway, it is essential that you clarify your social security position that will apply to you. Will you maintain your membership in your home country's social security system, or will you become a member of the Norwegian social security scheme?

Tax

Evaluate the tax implications of your move to Norway by considering applicable tax rules and adjustments. Understand the Norwegian tax system, your tax residency status based on days spent in Norway, and the potential exit tax on your investments. Note that reporting obligations are due upon arrival, with some possible before you move.

Employment law

Understanding your rights and responsibilities under Norwegian employment law is important, for instance the rules around working time and vacation rights. The contract should provide you a clear understanding of your rights and responsibilities during the working period in Norway.

Immigration



Before moving to Norway: Identify if you need a work – and residence permit and what permit type. Different rules may apply based on your country, citizenship, and the type of work you will do, so check carefully to ensure a smooth transition. A Schengen entry visa may also be required depending on citizenship.



Work and resident permits for non-EU/EEA nationals

All foreign nationals must normally obtain a residence permit to live and/or work in Norway. Requirements depend on nationality and, to some extent, the employee's profession, and/or qualifications.

The waiting time for a work and residence permit in Norway can be several months, and it is recommended to start the application process as early as possible, and minimum 3 months before the planned moving date.

You must effectuate your work and residence permit soon after your arrival in Norway. The effectuation comprises and ID-check and ordering of a Norwegian residence card. The police will request a D-number/ID-number and report your move to the Tax Administration depending on permit type.

Registration required for EU/EEA nationals

EU/EEA nationals can live and work in Norway without a residence permit.

For stays over three months:
You must register with the police by completing an online application form and book an ID check appointment.

For the ID check appointment, you must bring your national ID card or passport and employment contract. Additional documents may be required if you are on assignment from an employer outside of Norway. If approved, you will get an indefinite registration certificate.

Nordic nationals does not have register with the police when moving and/or working in Norway.

Foreign nationals from countries outside of the EU/EEA area

Assess the tax implications of your planned move to Norway. Consider what tax rules apply to your situation and whether adjustments can be made to optimize your tax position.

Important: Assess whether exit tax will apply for you.

New boarder control system EU Entry/Exit system (EES) coming

The EES (Entry/Exit System) is an automated system for registering non-EU nationals travelling in the Schengen area, including Norway.

The EES applies to non-EU nationals on short stays (up to 90 days within any 180-day period) in the Schengen area, including visa-holders and visa-free travelers.

The EES will:

- Replace physical passport control with automated border checks.
- Identify overstayers and thus enforcing the 90-day limit. Overstaying can result in fines, entry bans, and expulsion for up to 2-5 years.

Expected to come into force in 2025.

Tax Registration and Tax Liability



Before moving to Norway, be prepared for reporting obligations shortly after your arrival in Norway. Upon arrival you must attend the ID control to receive a national identity number which is essential to receive for you and your employer to be:



ID-Control

All employees in Norway must have a tax deduction card for tax withholding. It is issued digitally and accessible online.

Ensuring you have the correct tax card is essential to avoid incorrect tax deductions. Norway offers both a general tax regime and the PAYE scheme for foreign workers—evaluate your eligibility before moving, as changes may not be possible later.

Tax deduction card

Upon arrival in Norway, you must meet at the tax office for ID control and to apply for a tax deduction card.

You can **book** the appointment now, even before you move.

Non-EU/EEA nationals receive their ID or D-number by mail after attending their police appointment. Once you have your ID or D-number, you can complete your tax card application online.

Report your move

If you intend to stay in Norway for more than 6 months you must **register** your move to the tax authorities.

Non-EU/EEA nationals with a residence permit based on local employment in Norway will automatically be reported as moved to Norway on the police appointment to effectuate the permit and does not have to report the move.

HSE Card

All workers who provide cleaning services, offer services related to manual car care, wheel changes and wheel storage, or carry out work on building and construction sites must hold an HSE card. If you meet the requirements to have an HSE card in Norway, this must be applied for when you move to Norway.

Electronic user

Norwegian Tax Authorities expect all communication between the Tax Office and the taxpayer to go via the portal **Altinn** or the Tax Administration's own portal **My tax**.

Create an electronic user to access the Norwegian authorities' portal. This gives you immediate access to all correspondence from the Tax Authorities.

Visit www.skatteetaten.no for more information.

Moving to Norway Checklist 2025



03

- Understand tax requirements to be able to be prepared of any tax liability in Norway because of your move.
- Check if exit tax will be applicable for you.

06 – Electronic User Registration:

- Register to receive electronic communications from tax authorities
- Bank Account: Consider opening a Norwegian to manage your finances entry visa if required.

04 – ID control:

- If you have a work permit: Schedule an appointment at the police to effectuate your permit.
- If you do not need a work permit: Schedule an appointment with the tax office for an ID control.

05 – Tax Deduction Card:

- Apply for your tax deduction card during the ID control appointment, or electronically when you have received it by mail.
- Report Your Move: Inform the tax authorities of your move if required.

02

- Clarify social security position
- Apply for an A1/CoC confirming any continued home country social security cover, if relevant

01 – Work/Residence Permit:

- Make sure your permit is approved before you move and start working in Norway, and that you obtain a Schengen entry visa if required.



2

During Your Assignment



Quick Introduction



Tax liability

Your tax liability and filing obligations depend on your tax residency status. This impacts whether you are taxed on global income or have a more limited tax liability. Understanding the Norwegian tax system helps you manage your finances effectively and stay compliant with both Norwegian and home country tax regulations.

Mandatory Occupational Pension Plan

If you are entitled to a Norwegian employer occupational pension plan, your employer shall inform you of the pension earnings that you are entitled to as well as the relevant pension provider that administers the pension plan. The pension provider will provide you with annual statements for your pension earnings.

Employment Law

Make sure to review the employment contract terms and related documents provided by the employer that applies to you during the working period. Note that certain minimum employment law rights apply to you under Norwegian law, regardless of whether Norwegian or foreign law is chosen to govern your employment relationship during the assignment.

Health care

You are advised to clarify which rights to health care that will apply to you during the assignment period. If you remain subject to another EU/EEA country's social security, an S1 needs to be issued from your home country. You are also advised to check if you are covered by any health care insurance.

Immigration

You must keep track of the validity period of your residence permit and apply for renewal minimum 1 month before the expiry date to secure that you have the right to work while waiting for your new permit.

Tax Residency Status



When working in Norway, your tax residency status is determined by domestic law and applicable tax treaties. A preliminary evaluation can be done during the year, but a final evaluation must be made after the income year with your tax return.



Tax resident 183-Day Rule:

Tax residency if you spend over 183 days in Norway within any 12-month period

270-Day Rule:

Tax residency if you spend over 270 days in Norway within any 36-month period

Any part of a day counts as a full day.

Arrival year

If you move to Norway and spend more than 183 days in the calendar year of arrival, you are a tax resident from the first day.

If you spend less than 183 days in the first year but exceed the 183 days in a 12-month period the following year, you become a tax resident from 1 January of the second year.

Global tax liability

Tax residents are liable for tax on global income and wealth, regardless of where the income is earned, where the work is performed or where the assets are located.

Limited tax liability

If you are not considered a tax resident to Norway, meeting the day-count-test, you are considered a non-tax resident. Non-tax residents are taxable to Norway on Norwegian sourced income and wealth.

Dual tax residency

Individuals who are tax residents in Norway are often considered tax residents in their home country. Such dual tax residency may lead to double taxation of income and wealth.

Avoidance of double taxation either according to an applicable tax treaty or Norwegian domestic law must be evaluated on an individual basis.

Flat Tax Regime and General Tax Regime



Norway has two tax regimes: the general tax regime, with progressive tax rates and available and the Pay As You Earn (PAYE) scheme, flat tax rate, no deductions available and no tax filing obligations. It's important to know your tax regime upon arrival and when applying for your tax deduction card.



The Flat Tax Regime (PAYE)

Foreign individuals working in Norway may be eligible for the Pay-As-You-Earn (PAYE) flat tax scheme. Under this regime, taxes are deducted directly from your salary by your employer and are considered final, eliminating the need to file a tax return. To qualify, you must obtain the correct tax card before receiving your first paycheck. Non-tax residents and first-year residents may be eligible if their income does not exceed a certain threshold. If you do not qualify for PAYE or choose to opt out, you will be subject to the general tax system, which applies progressive tax rates and requires filing an income tax return.

General Tax Regime

Norway, uses a dual income tax system. Employment income is taxed at progressive rates, while capital income is taxed at a flat rate.

Personal income, which is the gross employment income are the basis for bracket tax and social security contributions.

General income includes earnings from work, business, and capital, with deductions for certain expenses, such as standard minimum deduction, interest payments and pension deductions.

Tax Filing

If you are part of the general tax regime you will be liable to file a Norwegian tax return. The tax authorities issues your pre-filled tax return from mid-March. If you are an electronic user, you will receive your pre-filled tax return on your [MyTax account](#) at the tax authorities alternatively, to the postal address registered at the tax authorities.

Norwegian Tax System



In Norway, most income is considered taxable, but deductions can reduce your taxable general income. Personal income is taxed at progressive rates, and some income may be tax-free up to certain limits.



Personal income

Personal income is income subject to progressive tax rates and social security contribution. Typical income taxed as personal income is:

Company Car: The taxable benefit is calculated based on the car's new price and adjusted for part-year use.

Employer Loans: Interest-free or low-interest loans provided by employers are taxed based on a rate set by Parliament.

Telecommunication Benefits: Free or subsidized mobile phone, landline, and broadband subscriptions are taxable beyond certain thresholds.

Employee Share Benefits: Discounted shares provided by employers are taxed on the difference between market value and the price paid.

Share Options: Taxable upon exercise, with the tax liability spread over the option term.

Social Security Benefits: Most benefits from the Norwegian Social Security scheme are taxable as employment income.

Business income: Income from business activity as self-employed is classified as personal income.

General income

General income refers to net income that must be calculated by all individuals subject to taxation under the general tax regime. It includes all taxable income after deducting allowable expenses

Taxable investments and capital gains

Capital Gains: Generally taxable, except when selling a primary residence under qualifying conditions.

Rental income: Rental income from property net of expenses related to the let.

Dividends: Taxable if they exceed a set risk-free allowance.

Interest Income: Taxed when earned.

Royalty Income: Taxable for residents, even if earned abroad.

Wealth tax (Net wealth tax)

Tax residents pay national and municipal wealth tax on worldwide net wealth. The tax is based on year-end asset values, with debt generally deductible. Married couples are usually taxed jointly.

Deductions you might qualify for

Certain expenses can be deducted to reduce your taxable income:

Work-Related Expenses: A standard minimum deduction covers most common work-related costs.

Commuting and Travel: Travel expenses between home and work that exceed a specific threshold are deductible based on the distance traveled.

Living Away from Home: Commuters may qualify for deductions on housing, travel costs, and per diem under certain conditions.

Personal Allowances: Taxpayers benefit from a tax-free personal allowance.

Other Deductible Expenses: Additional deductions are available for pension premiums, interest payments, childcare costs, and charitable donations.

Avoidance of Double Taxation



In Norway, most income is considered taxable, but deductions can reduce your taxable general income. Personal income is taxed at progressive rates, and some income may be tax-free up to certain limits.



Double taxation

While working in Norway, you may still be taxable in your home country on your global income and wealth. If your income and/or wealth is taxable in both countries, you will face double taxation. It is important to evaluate which method is most beneficial for avoiding double taxation, as this can impact your tax liability in Norway.



Avoidance of Double Taxation

Tax Treaties: When two countries tax the same income, steps are taken to avoid double taxation, usually by the country where you are a tax treaty resident. This can be managed through domestic laws or tax treaties.

Tax Credit Relief: Deduct taxes paid in the other country from your home country taxes.

Exemption with Progression: Reduce home country taxes by the amount paid abroad, but include the income in the overall tax rate calculation.

Norwegian Laws: Norwegian laws also help avoid double taxation through tax credits or the one-year rule, which applies if you work abroad for a certain period, and you have spent the allowed physical days in Norway during the income year.

Find Out if Your Country Has a Tax Treaty with Norway Here.

You can check if your Home Country has a tax treaty with Norway [here](#).

Tax Rules for Limited Tax Liability in Norway

Non-tax residents in Norway are taxed on Norwegian-sourced income and wealth at the same rates as residents, with pro-rata expense deductions.

Wealth tax

Non-tax residents pay wealth tax on Norwegian businesses and property. Tax treaties may limit this. Non-residents not taxed on employment income in Norway get a full tax-free allowance for state wealth tax but not for municipal wealth tax.

Flat Tax Regime

Evaluate if you qualify for the flat tax regime and whether this tax regime is the most beneficial for you to choose, municipal wealth tax.

Deductions

Non-tax residents cannot claim itemized deductions unrelated to Norwegian taxable income, except in special cases for EU/EEA residents. Property owners in Norway may deduct loan interest on Norwegian property.

Social Security – NIS Benefits



Your social security position decides which country that is responsible for your social security benefits and earnings during the assignment – the below information gives some initial information on some social security benefits in Norway as NIS member.



Sickness cash benefit (short term disability)

You may be eligible for sickness cash benefit for a period up to 52 weeks, provided that you meet the specific requirements for this benefit.

Long term disability benefit

If you have prior income and meet certain requirements, you can receive a disability benefit.

Health care

Depending on the length of your assignment and your social security position, you may be able to register with a Norwegian General practitioner within the municipality where you live. As a member of the Norwegian Insurance Scheme (NIS), you are entitled to free accommodation and treatment in public hospitals on the basis of the applicable processes. For services like GP and specialists, a cost-sharing fee applies. Private practitioners are not covered.

Old age pension

NIS members earn old age pension rights through work income and membership periods, subject to your birth year. If you are born 1963 onwards, you will earn a predefined per cent of income per calendar year, income cap applies. The earned old age pension will be paid out as a separate payment from Norwegian pension authorities upon drawing application.

Other benefits

Several other benefits are covered under the NIS, such as unemployment benefit, work assessment allowance, parental leave benefit, benefits in case of occupational injury, benefits to single parents and funeral grants.

Employment Law – General Information

As you begin your work here, it's important to understand your main rights and responsibilities.



01



Employment Types

You are generally appointed permanently, but you can be employed temporarily in specific situations, for instance when you need to replace another employee temporarily.

Employment Contract

You have the right to a written employment contract that provides you with a minimum of information, for instance workplace, job responsibilities, salary, working hours, overtime pay and salary.

03



Working Hours and Conditions

Your normal working hours are 40 hours per week, including lunch breaks, but shorter working hours may apply to you, for instance 37.5 hours per week. Other working time arrangements may apply for particular industries. You can only work overtime when necessary and the overtime supplement is at least 40%. If you are a top executive or independent employee, you are exempt from these provisions.

Salary

You have the right to the agreed salary and timely payment. Minimum wage applies in certain industries.

02



Leave Entitlements

If you meet the requirements, the Norwegian Environment Act entitles you to leave for illness, pregnancy, childbirth, adoption, childcare and education.

04



Vacation Rights

You are entitled to four weeks and one day of holiday per year under the Norwegian Holiday Act. Your employer may offer you holiday in excess of this minimum.

Your holiday pay is 10.2% of your gross salary earned in the previous calendar year. The holiday pay replaces salary during your vacation days. A higher rate of holiday pay may be offered by the employer, often in combination with excess vacation rights. When your employment ends, you are entitled to receive holiday pay for both the previous year and your year of departure.

3

When Your Assignment in Norway is ending



Quick Introduction



Deregistration

When moving from Norway, notify the Norwegian National Registry online or by mail to ensure you receive all official correspondence. Deregistering is different from tax emigration, which we'll cover next. Keep your address updated to stay connected and informed.

You are not required to deregister towards the Immigration Authority, as they will be notified about your move from the Norwegian National Registry.

Tax Return Filing Requirement

Even after moving from Norway, you may need to file a tax return for several years until you are removed from the Norwegian tax roll. Staying on top of these requirements helps avoid potential issues and keeps your financial affairs in order.

Trailing Tax Liability to Norway

Even after leaving Norway, you may still owe taxes on income or assets there. Staying compliant with Norwegian tax laws is important to avoid issues. Exit tax may apply if you change your tax residency under Norwegian law or a tax treaty.

Deregistration, Tax Liability and Reporting Obligations

When it's time to leave, it's important to understand your responsibilities regarding deregistration, trailing tax liability, and filing obligations.

Deregistration

If you expect to move to another country for more than 6 months when moving from Norway, you must notify the Norwegian National Registry by filling out a form online or by mail.

This ensures you receive all official correspondence at your correct address. Keeping your information updated helps you stay connected and informed.

You are not required to deregister towards the Immigration Authority, as it will be notified about your move from the Norwegian National Registry.

Tax Liability

When you move from Norway, your tax residency ends when you meet these conditions:

- you have a permanent residency abroad,
- spend no more than 61 days in Norway during the tax year, and
- have no available residence in Norway.

Days spent in Norway include both full and partial days. Special rules apply if you've been a tax resident in Norway for at least ten years. You must prove to the tax authorities that all conditions are met for three consecutive years and submit a tax return each year. Remember, tax emigration must be claimed, normally in relation to your tax return, and doesn't happen automatically.

Tax Return Filing Requirement

Even after leaving Norway, you may need to file a Norwegian tax return if you maintain domestic tax residency. Due to strict requirements, some individuals must file a tax return for several years after departure. This ensures compliance with Norwegian tax laws and keeps your records up to date.

Exit Tax

When you leave Norway, exit taxation applies to gains on shares and similar financial instruments exceeding certain amount thresholds or a basic deduction.

This tax is calculated on the last day before your emigration from Norway or shift in tax residency to another country according to applicable tax treaty. Additionally, transferring shares to a non-resident spouse or close relatives abroad will also trigger exit taxation. These rules ensure that any gains made while in Norway are properly taxed before you leave.

The rules have changed in recent years, and the applicable exit tax depends on when you claim tax emigration and shift tax treaty residency. We recommend seeking guidance if you expect to be in an exit tax position to ensure compliance and proper planning. This helps you understand your obligations, plan ahead and avoid surprises.



4

Appendix



Norwegian Tax Rates 2025


Tax	Base	Tax rate	Comment
General income	Net	22%	Deductions available
Step tax (Progressive tax rate) personal income	Gross	1.7% – NOK 217,400 – 306,049 4.0% – NOK 306,050 – 697,149 13.4% – NOK 697,150 – 942,399 16.4% – NOK 942,400 – 1,410,749 17.4% – NOK 1,410,750 <	No deductions Thresholds will be reduced for non-residents/first year residents based on stay (twelve parts)
Employee's social security	Gross	7.7%	No deduction
Marginal tax		47.4%	
Wealth tax	Net	0.0% – kr 0 – 1,760,000 0.1% – kr 1,760,001 – 20,000,000 1.1% – kr 20,000,000 <	Spouses are assessed jointly for wealth tax – double threshold





Useful Links




 [Commuter assessment](#)


 [The deduction wizard](#)


 [Calculate your tax for 2025](#)

 [General tax conventions between Norway and other states](#)

 [Commuter assessment](#)

 [The deduction wizard](#)

 [General tax conventions between Norway and other states](#)

 [Calculate your tax for 2025](#)





Deloitte.

This publication has been written in general terms and we recommend that you obtain professional advice before acting or refraining from action on any of the contents of this publication. Deloitte LLP accepts no liability for any loss occasioned to any person acting or refraining from action as a result of any material in this publication.

Deloitte LLP is a limited liability partnership registered in England and Wales with registered number OC303675 and its registered office at 1 New Street Square, London EC4A 3HQ, United Kingdom.

Deloitte LLP is the United Kingdom affiliate of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”). DTTL and each of its member firms are legally separate and independent entities. DTTL and Deloitte NSE LLP do not provide services to clients. Please see www.deloitte.com/about to learn more about our global network of member firms.

© 2025 Deloitte LLP. All rights reserved.

Designed by CoRe Creative Services. RITM2046288