

# GUIDANCE

## Direct registration of a-melding in Altinn A01



**The a-ordning scheme is a collaborative**  
between NAV, Statistics Norway and the Norwegian Tax Administration.

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# What you need to prepare before you can submit reports

## Submitting an a-melding in Altinn for the first time

The first time, you will start with a blank a-melding.

### The procedure is as follows:

- Select “New form (empty form)”.

The information you must submit will depend on your reporting obligations, but some information almost always must be included. Make sure you have the information given in the list below available when you start reporting:

- The name of the party submitting the report (legal organisation number).
- The sub/entity enterprise number you link the employment to.
- The pension scheme arrangement you have entered into an occupational pension agreement with.
- The income recipients/employees for whom you wish to report salary and benefits (national ID number or D number).
- Employment details such as start date, occupation code, full-time equivalent percentage, etc.
- Income, payroll withholding tax, deductions and attachment of earnings.
- Employer's National Insurance contributions, including zone, calculation method and contribution basis.



There are two types of organisation number: **legal organisation number** and **sub-entity/enterprise number**.

All businesses that are registered in the Register of Legal Entities have a legal organisation number. All enterprises with employees also have one or more sub-entity/enterprise numbers. It is **mandatory** to use the organisation number for a sub-entity/sub-entity when submitting a-meldings containing information on employment circumstances.

### Example:

An employer owns two retail outlets in a private limited liability company (AS). The a-melding is registered under the **legal organisation number**. The employees will be registered under the **sub-entity/enterprise number** that belongs to the store at which they work.



### Don't have a sub-entity/enterprise number?

You can contact Statistics Norway (phone: + 47 62 88 55 88) in order to obtain a number or submit the "Coordinating Register Notification" form to the Register of Legal Entities. You will find the form and guidance in Altinn.

[Altinn - Coordinated register notification – Registering a new entity or changing information regarding an existing entity](#)

## For those who have submitted an a-melding in Altinn before

If you have already submitted an a-melding before, you can use a previous a-melding as a basis. Information on the following will then be pre-completed:

- all income recipients/employees
- employment details for the employees
- income (e.g., hourly pay, distance-based allowances, etc.)
- calculation method and zone for employer's National Insurance contributions

**The amount** must however be completed on each occasion.

### The procedure is as follows:

- Select "New form (prefilled)" to access your previously submitted a-meldings.
- Select the a-melding you wish to use as a template.
- Fill in the relevant amounts for income, payroll withholding tax, deductions and basis for employer's National Insurance contributions.
- Make any other changes that are necessary, e.g., to employment information or income.
- Click the "View/change employment" or "View/change income report" button to make changes.

Before the service can be started

**A01 a-melding**

New report or correct an earlier submission? Choose one of the alternatives in the dropdown list below. For new reports you can choose a prefilled form with information from an earlier submission.

Choose an action based on

- ✓ New form (prefilled)
- New form (empty form)
- Correct a form sent earlier
- Continue on an existing draft

Continue >

Screen 1 – Select new form (prefilled).

# How to register and submit the a-melding

You must go through these five parts in order to report and submit the a-melding:

## Part 1: Employer

Enter the month and the sub-entity/enterprise you are reporting for and information regarding your pension scheme arrangement.

## Part 2: Income recipient

Enter all income recipients for which employment information is being reported, with income, payroll withholding tax and attachment of earnings.

## Part 3: Employer's National Insurance contributions

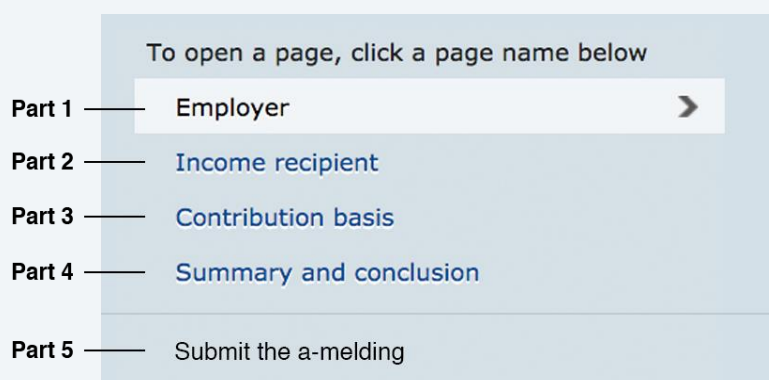
Specify the calculation method and the basis for employer's National Insurance contributions. You should also enter the financial activity tax on wages here.

## Part 4: Summary and conclusion

The calculated employer's National Insurance contributions, payroll withholding tax and attachment of earnings are shown here. Please, check the information you have entered.

## Part 5: Submit

Submit the a-melding.



Screen 2 – You must go through these five parts in order to report and submit the a-melding.

# Part 1: Employer

Enter the month and the sub-entity/enterprise you are reporting for and information regarding your pension scheme arrangement.

## 1.1 Report: Period

Fill in the year and month you wish to report for.

## 1.2 Report: Sub-entity/enterprise

Start by selecting the sub-entity/enterprise number you wish to report the information for.

### What to do:

- Click on the dropdown list to access sub-entity/enterprise numbers.
- Select the sub-entity/enterprise number which applies to the a-melding you wish to register.

The dropdown list contains sub-entity/enterprise numbers that are linked to the declarant. If there are several numbers, they will also be shown. The list will also contain any old numbers that have been deleted from the Register of Legal Entities.

### Example:

An employer owns two retail outlets in a private limited liability company (AS). The a-melding is registered under the **legal organisation number**. The employees will be registered under the **sub-entity/enterprise number** that belongs to the store at which they work.



There are two types of organisation number: **legal organisation number** and **sub-entity/enterprise number**.

All enterprises that are registered in the Register of Legal Entities have a legal organisation number. All enterprises with employees also have one or more sub-entity/enterprise numbers. It is **mandatory** to use the organisation number for a sub-entity/sub-entity when submitting a-meldings containing information on employment circumstances.



#### **Don't have a sub-entity/enterprise number?**

You can contact Statistics Norway (phone: + 47 62 88 55 88) in order to obtain a number or submit the "Coordinating Register Notification" form to the Register of Legal Entities. You will find the form and guidance in Altinn.

[Altinn - Coordinated register notification – Registering a new entity or changing information regarding an existing entity](#)

## **Do you want to submit an a-melding for several sub-entity numbers?**

If the income recipients are employed by different enterprises, you must submit one a-melding per sub-entity per month. The income recipients must be linked to the sub-entity they are employed by.

### **What to do:**

- Create an a-melding for each sub-entity number concerned. Click on the dropdown list to access the sub-entity numbers.
- Select the sub-entity number which applies to the a-melding you wish to register.
- Now register a complete a-melding for each of the sub-entity numbers concerned.

## **Do you wish to submit an a-melding for a deleted sub-entity number?**

### **What to do:**

- Select the number from the dropdown list. The message stating that the number has been deleted is for information purposes only. You can still submit a-meldings for the number.
- When the a-melding has been completed and checked, close the message "Sub-entity/enterprise number: The number has been deleted from the Register of Legal

Entities. If the number is valid in the month for which you are reporting, it may be correct that you to report on the deleted number” and continue to submission.

You should only register information under a deleted sub-entity number if you are reporting for a period during which the number was active.

## Do you want to submit an a-melding without a sub-entity number?

If the sub-entity has no employees and is not registered in the Register of Legal Entities, you can submit an a-melding without a sub-entity number. You should then use the legal organisation number in the “Enterprise/sub-entity number” field. The dropdown list will be empty.

### What to do:

- Select “I'm not reporting employment of the type ‘ordinary’, ‘maritime’ or ‘freelancers, contractors and fee recipients’ and want to use the legal organisation number (declarant) instead of enterprise/sub-entity number”.
- Legal organisation number it automatically completed.
- If you state employments of the type ordinary, maritime or freelancers, contractors, fee recipients etc. all the same, an error message will appear when you control the form "You've reported employment type ‘ordinary’, ‘maritime’ or ‘freelancers, contractors and fee recipients’. You'll always have to link this type of employment to the enterprise/sub-entity number. You'll find the number for your enterprise/sub-entity on the page "Employer" in the form. If your enterprise doesn't have an enterprise/sub-entity, you must contact Statistics Norway in order to obtain a number. Call + 47 62 88 55 88"

### Example with no sub-entity/enterprise number:

A farmer is reporting benefits derived from a surrendered property in the a-melding. There are no employees at the farm and the farm is not registered with a **sub-entity/enterprise number**. In the a-melding the farmer states that she is not reporting employment and register the benefit.



## 1.3 Report: Pension scheme arrangement



If you are an employer in the private sector and have [an occupational pension agreement](#), from 2021 you must provide information concerning the pension scheme arrangement you have entered into an agreement with.

Start by answering the question whether your enterprise has an occupational pension agreement or not.

### Do you want to report a pension scheme arrangement?

Private employers that fulfil the requirements stipulated in the [Mandatory Occupational Pensions scheme Act \(OTP Act\)](#) have a duty to establish an occupational pension agreement and savings pension for their employees. In the a-melding, you must report the pension scheme arrangement with which an agreement has been entered.

#### What to do:

- Click "yes" if you have a pension scheme arrangement with which an agreement has been entered into regarding savings for your employees.
- Choose the pension scheme arrangement your enterprise has an agreement with. The dropdown list contains the most common pension scheme arrangements in Norway.

Can't find the pension scheme arrangement with which you have an agreement within the dropdown list?

- Check the box to enter a pension scheme arrangement that is not in the dropdown list.
- Enter the pension scheme arrangement's organisation number.
- If the pension scheme arrangement is international, please provide its ID, for example it's TIN (tax identification number).

### Do you want to report several pension scheme arrangements?

If you have several agreements with different pension scheme arrangements or change pension provider in the middle of the month, you can enter several pension scheme arrangements.

#### What to do:

- Add another pension scheme arrangement, a new pension scheme box will appear.

- Choose the pension scheme arrangement in the dropdown list or check the box to enter the organisation number of a pension scheme arrangement that is not in the list.

### **Don't you have a pension scheme arrangement to report?**

If you do not have an occupational pension agreement, you should not provide information about pension scheme arrangement.

#### **What to do:**

- Click "no" if you don't have a pension agreement with a pension scheme arrangement.

Select **Next** or click "**Income recipient**" in the menu on the left to continue to PART 2 Income recipient.



# Part 2: Income recipient

Enter the income recipients and information which will be linked to them.

## 2.1 Report: Income recipient

Income recipients must be registered with a valid ID. Norwegian ID and international ID are deemed to be valid forms of ID.

### **Do you want to report an income recipient with a Norwegian ID?**

Fill in the national identity number or D number and the name of the income recipient.

### **Do you want to report an income recipient with an international ID?**

Select international ID. New fields will now open for registration. Fill in name, date of birth, employee number, identification type, identification number and country. Collectively, these fields make up a unique ID for the income recipient.

**When stating identification type and identification number, you must use one of four numbers:**

- Passport number (or a number from another approved national ID card)
- Social security number

- Tax identification number
- Value added tax identification number



- Once you have decided which identifier (ID) to use, it is important to use the same ID each time you submit an a-melding. This applies until you switch to using Norwegian IDs (D numbers or national ID numbers).
- International IDs must **only** be used temporarily until the income recipient has received a Norwegian ID (D number or national ID number).

## Switching from international ID to Norwegian ID?

### What to do:

- Submit information for the income recipient with an international ID until he or she has received a Norwegian ID.
- When the income recipient receives a Norwegian ID, enter both the international ID and the Norwegian ID in the same a-melding *on the first occasion*.
- In the a-melding for the following month, remove the tick for International ID and then use the Norwegian ID only from then on.

Income recipient **1 of 1**

National identity number/D-number	10085801983
Name	Ola Normann
First name Last name	
<input checked="" type="checkbox"/> International ID <span>?</span>	(waiting for Norwegian ID/used international ID previous calendar month)
Date of birth	10/8/1958 mm/dd/yyyy
Employee number	1234 Complete if known
Identification type	Passport number
Identification number e.g. passport number	05/K0442367/8
Country	SWEDEN

Screen 4 – Fill in the international ID until he or she receives a Norwegian ID.

## Switching from D number to national ID number?

For income recipients with a D number, who are assigned a national ID number, you can switch directly from the D number to the national ID from one a-melding to the next. It is not necessary to specify both numbers.

## 2.2 Report: Information on employment

### Report: Employment

Select the type of employment you wish to report for. The option you select will determine which fields open for completion.

#### What to do:

- Select the appropriate employment for the income recipient.
- Enter the necessary information in the fields that open.

If you select the option "Pensions and other non-employment payments" or "Income recipient's employment is not obligatory to report in the a-melding...", the other fields for completion under "Employment" will close.



You must report ordinary and maritime employment every month until the employment ceases.

**This applies regardless of whether or not you pay salary.**

Information on employment is included in NAV's Register of Employers and Employees (the Aa register) and used as a basis for calculating benefits from NAV.

**Employment** ?

Ordinary  
 Maritime (e.g. work at sea)  
 Freelancers, contractors, fee recipients etc.  
 Pensions and other non-employment payments  
 Income recipient's employment is not obligatory to report in the a-melding (for example, benefits from surrendered property, employments reported to the Assignment and employee register RF-1198)

Date employed ?  \*  mm/dd/yyyy  
 End date (if determined) ?  \*  mm/dd/yyyy  
 Cause of end date ?  ▼

Income recipient is on leave of absence ?  
 Income recipient on layoff ?

Occupation code ?  \*  
 7 digits  
 An overview of occupation codes is available from Statistics Norway.  
<https://www.ssb.no/klass/klassifikasjoner/145/>

Percentage of employment ?  \*  
 Last date of change in percentage of employment  \*  mm/dd/yyyy  
 Hours per week for full-time position ?  \*  
 Date of most recent salary change ?  \*  mm/dd/yyyy  
 Type of appointment ?  \* ▼

Information concerning seamen, periods of residence on Svalbard or periods of residence on Jan Mayen ?

Hide details employment

Screen 5 - Select the type of employment you wish to report for.

## Report: Start date/End date of employment and cause of end date



From 2021 you must provide a cause of the end date when the employment relationship has an end date.

Enter the start date of employment. The end date and cause of end date must be filled in when it is known.

### Do you wish to report that an income recipient has left?

Enter the end date for the employment. You must also state the cause of end date. Choose the cause from the dropdown list.

Remember that you must submit a-meldings for all periods up to and including the month in which the employment ceases.



When an income recipient leaves, you must register the end date and the cause for the end date in the month in which he or she leaves.

**The income recipient must not be removed until the following month.**

If you delete in the same month in which you register the end date, you will also delete information on the end date and the cause of the end date.

## Report: Leave

Select leave or layoffs. The fields which must be completed will then open. Only fill in information about leave where this is applicable.

Leave must be specified if an income recipient has full or partial leave from their employment for a period of 14 days or more. If the income recipient has leave, you should not set an end date.



All leave must be registered with a specific, unique ID. You can generate such an ID yourself and enter it in the a-melding.

## Report: Layoffs

Select leave or layoffs. The fields which must be completed will then open. Only fill in information about layoffs where this is applicable.

Layoffs must be specified if an income recipient has been fully or partially laid off from their employment. This applies regardless of the duration of the layoff and whether or not the layoff falls within the employer period.



All layoffs must be registered with a specific, unique ID. You can generate such an ID yourself and enter it in the a-melding.

## Report: Occupation code

Enter the occupation code. If you do not know the occupation code, see the overview on Statistics Norway's website: [Yrkeskatalogen - SSB](#).

## Report: Percentage of employment (FTE percentage)

Fill in the proportion of a full-time position that the employment comprises.

## Report: Last date of change in percentage of employment

You should only fill in the last date for a change of percentage of employment when there has been a change.

## Report: Hours per week for full-time position

Fill in the number of hours that comprises a full-time position. You should *not* fill in the number of hours that the income recipient has actually worked. If you do not know the number of hours, use 37.5.

## Report: Date of most recent salary change

Fill in the date for the most recent change in salary. If there has been no change in salary, use the date on which the income recipient was appointed.



## Report: Type of appointment



From 2021 you must state the type of appointment when you report the ordinary or maritime employment relationship. The type of appointment can be permanent or temporary.

State the type of appointment. The type of appointment can be permanent or temporary. Choose the type of appointment from the dropdown list.

## Report: Information concerning seafarers, periods of residence on Svalbard or periods of residence on Jan Mayen

Select if the income recipient falls under one of the following categories: seafarers, periods of residence on Svalbard or periods of residence on Jan Mayen. The fields which must be completed will then open.

## 2.3 Report: Income/benefits

### 2.3.1 Report: Type of income

Describe the type of income you are registering. You do this by selecting between combinations in four dropdown lists.

Income (Salary, payment or remuneration)

Salary, payments in kind | Pay and salary - cash be | Fixed salary | Ordinary

Dropdown list 1 | Dropdown list 2 | Dropdown list 3 | Dropdown list 4

Screen 6 – Report type of income

The options are determined by the selection you make in the dropdown list above. The number of options you must select in order to obtain a valid income combination varies.

## Start with dropdown list 1

### Choose one of the following alternatives:

- Pension and National Insurance
- Salary, payments in kind, remunerations
- Seafarers' allowance – Salary, payments in kind, remunerations
- Special net pay arrangements
- Special payments for tax-exempt organisation
- Special tax legislation – Jan Mayen and the Norwegian dependencies
- Special tax legislation – Svalbard

You will also find the most common income types as shortcut options in the dropdown list. If you use a shortcut option, you will be taken straight to registration of the amount.

### Shortcut options are available for:

- Shortcut option: Fixed salary – ordinary
- Shortcut option: Holiday pay
- Shortcut option: Hourly wage – ordinary
- Shortcut option: Insurance premium – taxable part
- Shortcut option: Kilometre allowance car (not subject to withholding tax)
- Shortcut option: Mobile phone, etc. (e-com.) payments in kind
- Shortcut option: Wage deduction due to holiday

## Select from dropdown list 2

You specify the income here. For example, if you have selected “Salary, payments in kind, remunerations” in dropdown list 1, you should use dropdown list 2 to specify if it is “Pay and salary – cash benefit”, for example.

## Select from dropdown list 3

More details are required for some incomes. For example, if you have selected “Pay and salary – cash benefit” in dropdown list 2, you should use dropdown list 3 to indicate whether it concerns fixed salary, hourly pay, overtime or other.



- You must select salary, payments in kind, allowances for all ordinary salary incomes.
- Pension and National Insurance should only be selected when the benefit is of this type.
- The other groups must only be used when the income recipient is to be treated according to special tax rules.

## Select from dropdown list 4

Even more information is required for some incomes. This could for example be the case if the salary was earned abroad.



For more information on valid income combinations, [see Appendix 1.](#)

## Do you get a message about invalid income?

### You must do the following:

- Delete the income from the a-melding before you submit it.
- Click the “Delete” button for the invalid income.
- Fill in a new valid income combination.

The error message will only appear if you have based the entry on a previously submitted a-melding and the regulations have changed in the meantime.

## 2.3.2 Report: Amount

After the description of the income has been selected, fields will open for the amounts to be entered.

### What to do:

- Fill in the amount/value.
- Fill in additional information where required. Separate fields for this will then open. Additional information could for example be quantity.

## Should the income be included in the basis for employer's National Insurance contribution or is the income subject to withholding tax?

When you select the income type, information will appear if the benefit provides a basis for employer's National Insurance contributions and/or is subject to payroll withholding tax.

For *some* incomes, you can change the pre-selected value because some incomes should not be included in the basis for calculating employer's National Insurance contributions.

→ Amount  \* NOK

Basis for employer's national insurance contributions  Yes

Subject to withholding tax  Yes

Hide fields income

Screen 7 – Fill in the amount/value.

## 2.4 Report: Payroll withholding tax, deductions and attachment of earnings

Register payroll withholding tax, any deductions such as trade union fees, premiums for pension schemes, along with National Insurance and education and development fund premiums or attachment of earnings.



From 2021 you must provide information about how much you deducted in the attachment of earnings for the individual income recipient in the a-melding.

### Do you wish to report special deductions and payroll withholding tax?

#### What to do:

- Insert a tick in the field for this.
- Enter the amount.

**Advance tax deductions, deductions and attachment of earnings to cover tax** ?

Advance tax deductions  NOK

Trade union fees  NOK

Pension scheme premiums  NOK

National Insurance premiums and education and development fund premiums  NOK

Attachment of earnings to cover taxes  NOK

Income recipient has porta cabin rent or special types of advance tax deductions, trade union fees or pension scheme premiums (e.g. Svalbard) ?

Advance tax deduction for children's pension  NOK

Advance tax deduction on withholding tax pension  NOK

Porta cabin rent  NOK

**Svalbard**

Advance tax deduction, Svalbard (PAYE)  NOK

Trade union fees, Svalbard  NOK

Pension scheme premium, Svalbard  NOK

National Insurance premiums and education and development fund, Svalbard  NOK

Porta cabin rent, Svalbard  NOK

**Jan Mayen and the Norwegian dependencies**

Advance tax deduction, Jan Mayen and the Norwegian dependencies  NOK

Paid National Insurance contributions for Jan Mayen and the Norwegian dependencies  NOK

Union fees, Jan Mayen and the Norwegian dependencies  NOK

Pension scheme premium, Jan Mayen and the Norwegian dependencies  NOK

[Hide details income](#)

Screen 8 – Insert a tick for special deductions and payroll withholding tax.

## 2.4.1 Adding more or deleting income recipients

### Do you want to add more income recipients?

#### What to do:

- Click “+ another income recipient”. The previous income recipient will be compressed, and new fields will open.
- Enter information on the next income recipient.

Remember that you must report all income recipients in an enterprise (under the same sub-entirety number) in the same a-melding.

### Do you want to delete an income recipient?

#### What to do:

- Insert a tick to delete an income recipient.

- Insert a tick to delete an income recipient, displayed below the tick.
- Click the button and the income recipient will be deleted from the report.



When an income recipient leaves, you must register the end date and cause of end date in the month in which he or she leaves.

**The income recipient must be removed from the following month.**

If you delete in the same month in which you register the end date and cause of end date, you will also delete information on the end date.

Select **Next** or click “**Employer’s National Insurance contributions**” in the menu on the left in order to continue to PART 3 Employer’s National Insurance contributions.



# Part 3: Employer's National Insurance contributions

Specify the calculation method and the basis for employer's National Insurance contributions.

## 3.1 Report: Calculation method for employer's National Insurance contributions

**Select the method of calculation for employer's National Insurance contributions.**

**Here, you must select between:**

- General business
- Primary industry (agriculture, fishing, etc.)
- Road freight transport
- Sector-exempt activity (transport- and steel sector, etc.)
- Svalbard
- Employees sent from the USA/Canada
- **For employees on-board ships in international service (rate per month per person)**
- Special scheme not subject to payment of employer's national insurance contributions, e.g., enterprises within fishing and hunting.

## 3.2 Report: Zone for employer's National Insurance contributions

When you have selected the calculation method, the fields for completing the zone will become available. Not all calculation methods demand that you state a zone.

### What to do:

- Fill in the zone by selecting from the drop-down list.
- Alternatively, insert a tick for “Get help to find zone”. A list of municipalities will then appear, and you can select the municipality instead of the zone.

## 3.3 Report: Basis for employer's National Insurance contributions

### What to do:

- Fill in the amount as a basis for calculating employer's National Insurance contributions in the field for the contribution basis.
- Check the total amount at the bottom of the page. The amount is intended as indicative information and is calculated automatically based on the taxable income you entered, aggregated for all income recipients.
- Add other taxable income or benefits which have not previously been registered for the income recipient, but which must be included in the basis (e.g., income below the reporting threshold).

## 3.4 Report: Contributions and premiums for collective pension schemes

### What to do:

- Fill in the amount for taxable contributions and premiums for pension schemes in the field for contributions and premiums for collective pension schemes.

The amount concerns taxable contributions and premiums for pension schemes. These include contributions to collective occupational pension schemes, company pensions, defined contribution pensions and obligatory occupational pension (OTP) and payments to early retirement pension schemes (AFP) in the private and public sectors.





- Employer's contributions and premiums are not taxable for the income recipient and should not be registered for the income recipient.
- The employer's contributions and premiums must be included in the basis for contributions for the month in which the payment is made, regardless of when the invoice is received and regardless of which period the cost concerns.
- If contributions to pension schemes are deducted from the income recipient, the income recipient's non-deductible amount must be reported at individual level for the calendar month in which the deduction is made. This is reported as Premiums to pension schemes for the income recipient in Part 2 and will be a deduction for the income recipient in the tax return. Employers should not report their contributions to the pension scheme for income recipients.

## 3.5 Report: Refund basis

This concerns refunds from NAV (sick-pay, parental benefits, etc.).

### What to do:

- Fill in the amount for refunds of sickness benefit, etc. which will reduce the basis for contributions in the field for refund basis. You must enter a negative amount, e.g. - 2000.



You must use the rate for employer's National Insurance contributions applicable at the time you are refunded the sickness benefit from NAV, not the rate that applied when the employee was absent.

### Report: Tax-free amount

This only applies to enterprises which can calculate differentiated rates within a contribution-free amount (de Minimis aid).

- Calculation method "General industry" in zone 1A

- Calculation method "Road freight transport" in all zones except for zone 1.
- Calculation method "Sector-exempt activity" in all zones except for zone 1.

The field for tax-free amount and de Minimis aid will only be displayed if you have registered one of the three alternatives described above.

**What to do:**

- Fill in the amount for the remainder of the tax-free amount in the field "Remaining component of tax-free amount"
- Fill in the amount for basis for employer's National Insurance contributions, contributions and premiums to collective pension schemes and refund basis where applicable.
- Fill in the amount for de Minimis aid in the field "Other trifling aid received this month".



- Any remaining part of the contribution-free amount must be reduced by other de Minimis aid received.
- In Part 4 "Summary and conclusion" in the form, you will see the calculation of employer's National Insurance contributions, along with a calculation of how much of the contribution-free amount you have left for next month's report.

**Do you want to delete a calculation method or zone for employer's National Insurance contributions?**

**What to do:**

- Tick the box "I would like to remove the calculation method/zone from the report".
- Click "Remove calculation method/zone" and fields containing employer's National Insurance contributions will be deleted.

**Do you want to calculate employer's National Insurance contributions in several ways?**

This applies to mixed or mobile activity or if you run a mobile business in several zones.

**What to do:**

- Tick the box "I need more calculation methods/zones". The "+another calculation method/zone" box will then appear.
- Add more calculation methods or zones.

Remember that you must report all income recipients in an enterprise (under the same sub-entity number) in the same a-melding.

## 3.6 Report: Financial activity tax on wages

Applies to enterprises in the financial sector.

### What to do:

- Fill in the total financial activity tax on wages. You should only enter the amount, not the basis for the calculation.



With effect from 2017, companies in the financial sector must report financial activity tax on wages.

Select **Next** or click "**Summary and conclusion**" in the menu on the left in order to continue to PART 4 Summary and conclusion.



# Part 4: Summary and conclusion

The calculated employer's National Insurance contributions and payroll withholding tax are shown here. Please, check the information you have entered.

## 4.1 Summary of the information you have entered

**PART 4 gives an overview of:**

- Calculation of employer's National Insurance contributions, based on the amount which was entered under "Contribution basis".
- The amount of employer's National Insurance contributions you must pay for this month.
- The amount of total advance tax deduction you must pay for this month.
- The amount of financial activity tax you must pay for this month.
- The amount of attachment of earnings you must pay for this month.

The information that is included in the overview will depend on the information you have registered previously.



- Employer's National Insurance contributions, advance tax deduction, attachment of earnings and financial activity tax on wages are based on the information you entered in PART 2 Income recipients and PART 3 Employer's National Insurance contributions.
- You must correct the basis for the totals if the amounts do not correspond.

## 4.2 Check the a-melding and correct any errors

### What to do:

- Insert a tick for "I confirm that the above information is correct".
- Insert a tick for "Check form".

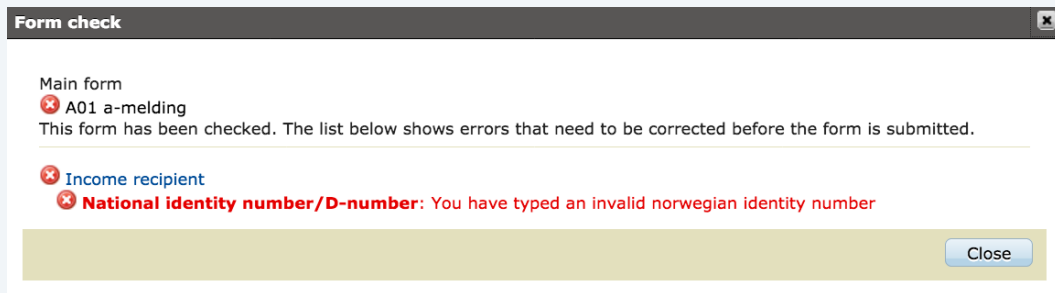
Fields that have not been completed correctly are indicated in red. Go back and correct any errors.

### How to correct errors:

- Find the field you need to correct by clicking the error message which appears when you have checked the form.
- Correct the error and fill in the correct information.
- Go to PART 4 "Summary and conclusion" and insert a tick for "I confirm that the above information is correct".
- Click the "Check form" button.
- If the form has been completed correctly without any errors, you can submit it. See PART 5 "Submit".

### Examples of errors:

If you have entered a national ID number for an income recipient which is not a valid Norwegian national ID number or D number, an error message will appear when you check the a-melding. You must then find the income recipient with the invalid national ID number (or D number) and enter the correct number before you can submit.



Screen 9 – Error message, invalid national ID number.

When you have checked the a-melding and corrected any errors, the “**Continue to submission**” button will be enabled. **Click the button to continue.** On the page you come to next, you can view the a-melding as a PDF file before you submit it.



# Part 5: Submit

Submit the a-melding.

## What to do:

- Click "Submit". A reference number will then be displayed which is unique to this a-melding. The reference number starts with AR.



Only once you have received a reference number and feedback will the a-melding be confirmed as having been received.

The screenshot shows a web interface with a confirmation message at the top: "The form has been submitted and archived. You can retrieve this receipt from the archive in your inbox." Below this, there are two main sections. The left section is titled "Forms" and contains a link "Open print view". Below that is a section titled "Summary of A01 a-melding" which contains the following text: "You will receive feedback shortly. A03 a-melding feedback will contain payment information and potential discrepancies that must be corrected. You will find it in the inbox - category For processing by me (click the link '< To inbox' to the left on the blue line at the top of this screen)." The right section is titled "Reference number: AR3914191" and contains the text: "This form has been automatically checked for errors. You should be aware that further tax processing may reveal additional errors, and you may be required to submit more documentation. Please use the reference number shown here in any communication with us." Below this text is a link "Send a copy of the receipt by email" with an envelope icon. At the bottom right of the interface is a "Print receipt" button.

Screen 10 – The a-melding is assigned a unique reference number once it has been submitted.

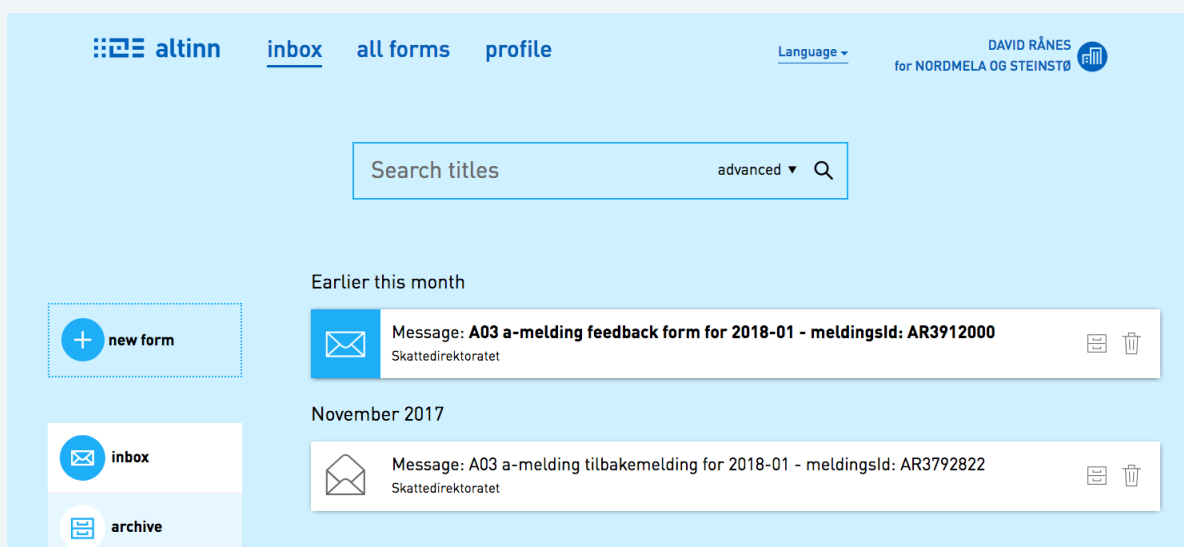
You will find the a-melding archived in "Inbox" in Altinn.

# 6 You will receive feedback on the a-melding you submit

## 6.1 Understanding the feedback

You will receive feedback each time you submit an a-melding. This feedback is the result of an automatic check in our systems. The feedback presents a summary of the information that has been reported and any discrepancies which you must correct. It also contains information on payments of payroll withholding tax, employer's National Insurance contributions and financial activity tax on wages and attachment of earnings, including account number and KID number.

You will find this feedback in the Inbox in Altinn.



Screen 11 – You will find your feedback in “Inbox”.

If you have submitted a-meldings for several enterprises under a single organisation number, the feedback will contain a summary of all a-meldings for the month.



## Have you received feedback without any discrepancies?

Messages without any discrepancies mean that the automatic checks in our systems did not find any errors.

A-melding with Altinn reference AR3304770

Summary of a-meldings for calendar month October 2016					
Archive date in Altinn	Altinn reference	Remarks	Number of income recipients	Advance tax deductions	Employer's national insurance contributions
14.06.2017 11.57.59	AR3304770	Supersedes AR3304759	1	150 000	70 500
14.06.2017 11.53.40	AR3304759	Superseded by AR3304770		0	0
			SUM	150 000	70 500

Payment information October 2016			
Payment deadline: 15th November 2016.			
Employer's national insurance contributions, advance tax deductions and financial activity tax on wages from the previous/next month with the same payment deadline are not included in the below amounts.			
	Account number	KID	Amount
Employer's national insurance contributions	63450601057	0091017107006160512	70 500
Advance tax deductions	63450601057	0091017107005160519	150 000

Screen 12 – Example of feedback without any discrepancies. The feedback shows a summary of the information you have registered along with payment information.

## Have you received feedback with discrepancies which must be checked?

Check the information in the a-melding and correct any errors.

A-melding with Altinn reference AR3304779 must be checked

Check and consider whether corrections are necessary		
Check	Details	Concerns
Reported basis for employer's national insurance contributions differs from total income subject to national insurance contributions for all income recipients. <small>MAGNET_EDAG-184</small>	Reported basis for employer's national insurance contributions is 0.0. Total payments subject to national insurance contributions for income recipients is 150000.0. The difference is 150000.0. Check the difference and correct if necessary.	

Screen 13 – Example of feedback with discrepancies which must be checked.

## Have you received feedback with discrepancies which must be corrected?

Check the information in the a-melding and correct the errors by the ordinary deadline.

A-melding with Altinn reference AR3304803 has discrepancies which must be corrected

Discrepancies which must be corrected		
Discrepancies	Details	Concerns
Employment information is missing. <small>MAGNET_EDAG-108</small>	All employment must be reported every month up to and including the month in which the income recipient terminates his/her employment and the end date is reported.	Income recipient: 10085801983 Enterprise number: 910153226

Screen 14 – Example of feedback with discrepancies which must be corrected.

## Has the a-melding been rejected?

Rejected a-meldings will not be registered as having been received. You must submit a new a-melding by the ordinary deadline. The feedback will state why it has been rejected.

A-melding with Altinn reference AR3304789 has been rejected

The a-melding has been rejected. Please correct the errors and re-submit.

Errors which must be corrected		
Errors	Details	Concerns
National ID number/D number does not exist in the National Population Register. <small>MAGNET_EDAG-109D</small>	Concerns enterprise 910153226. Reported national ID number/D number is 08106149667.	

Screen 15 – Example of feedback when the a-melding has been rejected.

## 6.2 How to correct an error message from feedback

### Find the a-melding you need to correct

- Bring up the a-melding you have already submitted.
- Select “Correct a form sent earlier”.
- Click on the dropdown list in the “based on” field in order to bring up your messages.
- Select the a-melding you need to correct.

### Correct and submit the a-melding

- Find the fields you need to correct.
- Remember to adjust the basis for the contribution and enter the amount based on the changes you have made.
- Check that the a-melding is complete.
- Submit the corrected a-melding, also known as a **replacement a-melding**.



When you correct errors, you must ensure that the a-melding you submit is **complete**. In other words, it must contain all the information that must be reported for the month. Remember that only the last a-melding to be submitted will apply for the month.

### Error message: Employment contains omissions

This error message appears when you set the end date and delete the income recipient in the same month, or when you simply delete the income recipient without setting an end date.

#### How to make corrections:

- Enter the end date and cause of end date for the employment.
- Remember that you must submit a-meldings for all periods through until the employment ends.
- Check the new feedback to make sure that the registration has been corrected.



When an income recipient leaves, you must register the end date and cause of end date in the month in which he or she leaves.

**The income recipient must not be removed until the following month.**

If you delete in the same month in which you register the end date, you will also delete information on the end date.

## Error message: Sub-entity/enterprise number

This error message will be displayed when a legal organisation number is used instead of a sub-entity number. Ordinary and maritime employment must always be linked to a sub-entity number.

A-melding with Altinn reference AR3304803 has discrepancies which must be corrected

Discrepancies which must be corrected		
Discrepancies	Details	Concerns
Employment information is missing.	All employment must be reported every month up to and including the month in which the income recipient terminates his/her employment and the end date is reported.	Income recipient: 10085801983 Enterprise number: 910153226

MAGNET\_EDAG-108

Screen 16 - Example of feedback when employment details are missing.

### How to make corrections:

- Check whether you have actually specified the number you wish to register under.
- If you have used the wrong number, you must **first** delete/cancel the a-melding which was submitted under the wrong number; see section 7.4.
- You should then register a new a-melding under the correct sub-entity number.
- Check the new feedback to make sure that the registration has been corrected.

When the a-melding with the wrong sub-entity number has been deleted/cancelled and you have submitted a new a-melding under the correct number, the error will still be shown in the feedback for the month concerned. You will not experience this error if you submit a-meldings under the correct sub-entity number in subsequent months.

See the [guide for more information concerning legal organisation numbers \(declarants\) and organisation numbers for enterprises.](#)

## Error message: Employment

### How to make corrections:

- Check whether you have reported the correct employment type and the same employment type as in previous months.
- Register the correct employment type.
- Check the new feedback to make sure that the registration has been corrected.

If the employment type has been altered since the previous a-melding, you must set an end date and cause of end date for the previous employment and create a new employment with a new employment type for the a-melding next month.

In a-melding A01, you can only register one employment and one employment type for one income recipient for one month.

### Example:

- Kari has been registered with one employment type which ends on 15.03. You must then register an end date and cause of end date in the a-melding for March.
- The new employment type for Kari applies from 16.03. You must then register a new employment in the a-melding for April.
- As the next reporting deadline for April is not until 05.05, it is recommended that you submit information on the new employment immediately after 16.03, for April. If this is not done, Kari will be left without registered employment during the period from reporting of the end date until a new employment is reported.
- Enter the rest of the information which must be reported for April when this is available (use "Correct a form sent earlier" for April) and submit by the deadline (05.05) with a new employment for Kari.

## Error message: Leave/layoff omitted

This error message appears when you set the end date and delete the income recipient in the same month, or when you simply delete the income recipient without setting an end date.

Remember that you must submit a-meldings for all periods up to and including the period in which the leave/layoff ended.

#### How to make corrections:

- Enter the end date for the leave/layoff. Check the new feedback to make sure that the registration has been corrected.



When a period of leave or a layoff ends, you should report the end date for the leave/layoff in the month in which it ends. This means that the income recipient with leave or a layoff must be included in the report for this month. The income recipient must not be deleted until the report for the following month is prepared. If you delete in the same month in which you register the end date, you will also delete information on the end date.

## 6.3 Do you want to check the information you have submitted?

Reconciliation information (A06) in Altinn summarises the information you have submitted in one or more a-meldings.

#### What to do:

- Search for the form entitled "-melding - order reconciliation information (A06)" in Altinn.
- Order "Reconciliation information" (A06) for the appropriate period.

The report you receive summarises employer's National Insurance contributions, payroll withholding tax and income information for each sub-entity you have submitted reports for. You can also retrieve information concerning employment, income, deductions and payroll withholding tax for each income recipient. When you order the report for a single month only, you will also receive a summary of employment information.

The report will be placed in "My message box – For processing by me", in A07 a-melding reconciliation.

# 7 Other tasks

## 7.1 Do you only want to report employer's National Insurance contributions?

Start with a blank a-melding. You must still go through PARTS 1 to 5 as described here:

- **PART 1: Employer's National Insurance contributions**  
Enter the month, sub-entity number and information about your pension scheme arrangement.
- **PART 2: Income recipient**  
Delete income recipients by inserting a tick for 'I would like to remove income recipient from the report'. Click the "Remove income recipient" button, which has now been enabled.
- **PART 3: Employer's National Insurance contributions**  
Fill in information concerning employer's National Insurance contributions.
- **PART 4: Summary and conclusion**  
Check the information and insert a tick for "I confirm that the above information is correct".
- **PART 5: Submit**  
Submit the form.

## 7.2 Do you only want to report financial activity tax on wages?

Start with a blank a-melding. You must still go through PARTS 1 to 5 as described here:

- **PART 1: Employer**  
Enter the month, sub-entity number and information about your pension scheme arrangement.

- **PART 2: Income recipient**  
Delete income recipients by inserting a tick for “I would like to remove income recipient from the report”. Click the “Remove income recipient” button, which has now been enabled.
- **PART 3: Employer’s National Insurance contributions**  
Delete the calculation method/zone for employer's National Insurance contributions by selecting “I would like to remove the calculation method/zone from the report” Click the “Remove calculation method/zone” button, which has now been enabled. **Then fill in the amount for financial activity tax on wages.**
- **PART 4: Summary and conclusion**  
Check the information and insert a tick for “I confirm that the above information is correct”.
- **PART 5: Submit**  
Submit the form.

## 7.3 Do you only want to report employer's National Insurance contributions and premiums for pension schemes?

This only applies to the employer’s share of contributions and premiums for collective pension schemes and not the employee’s premiums. Start with a blank a-melding. You must still go through PARTS 1 to 5 as described here:

- **PART 1: Employer**  
Enter the month, sub-entity number and information about your pension scheme arrangement.
- **PART 2: Income recipient**  
Delete income recipients by inserting a tick for “I would like to remove the calculation method/zone from the report”. Click the “Remove calculation method/zone” button, which has now been enabled.
- **PART 3: Employer’s National Insurance contributions**  
Fill in information on contributions and premiums for collective pension schemes.
- **PART 4: Summary and conclusion**  
Check the information and insert a tick for “I confirm that the above information is correct”.



- **PART 5: Submit**  
Submit the form.

## 7.4 Do you want to delete all submitted information for a month?

Submit a blank a-melding for the month. You must still go through PARTS 1 to 5 as described here:

- **PART 1: Employer**  
Enter the month, sub-entity number and information about your pension scheme arrangement.
- **PART 2: Income recipient**  
Delete income recipients by inserting a tick for “I would like to remove the calculation method/zone from the report”. Click the “Remove calculation method/zone” button, which has now been enabled.
- **PART 3: Employer’s National Insurance contributions**  
Delete the calculation method/zone for employer's National Insurance contributions by selecting “I would like to remove the calculation method/zone from the report” Click the “Remove calculation method/zone” button, which has now been enabled.
- **PART 4: Summary and conclusion**  
Check the information and insert a tick for “I confirm that the above information is correct”.
- **PART 5: Submit**  
Submit the blank form.



Remember to delete/cancel the correct a-melding. For example, if you have reported under the wrong sub-entity number, you must delete/cancel under the same sub-entity number. Once you have done this, you can submit the a-melding under the correct sub-entity number. The same applies if you have reported under a national ID number but should have reported under an organisation number.

## 8 Need help?

### **Call us**

Contact the Tax Information Helpline on telephone 800 80 000.

If you call from abroad contact us on telephone (+47) 75 00 60 00.

### **Write to us**

Write to us using the contact form (RF-1306). You must log in to Altinn to do this.

APPENDIX 1

# **ADDENDUM TO PART 2**

Overview of valid income combinations



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# 9 Appendix 1: Explanation for Part 2 - Overview of valid income combinations

An overview is given below of valid income combinations as an addendum to PART 2 Income recipients, Report: Incomes/benefits.

The overview follows the options in dropdown list 1 (except for shortcut options) and is then broken down into cash benefits, payments in kind and expense allowances.



## **Cash benefit**

“Cash benefit” means any financial benefit paid in cash, cheque or other similar means of payment, including the electronic transfer of such payments by mail, bank, etc.

## **Payment in kind**

Payment in kind means any financial benefit earned other than in cash, cheques or any other similar means of payment. This could for example be free telephone or low interest rates and applies whether it is given free of charge or at a discount.

## **Expense allowances**

Expense allowances are benefits which an employee receives to cover costs incurred in performing work. The allowance may provide a surplus to the employee or include an element of pay.



## **9.1 Salary, payments in kind, expense allowances**

### **9.1.1 Cash benefits**

Select “Salary, payments in kind, remunerations” in dropdown list 1, then one of the cash benefits in dropdown list 2.

#### **9.1.1.1 Report: Salary – cash benefits**

Select “Salary, payments in kind, remunerations” in dropdown list 1, then “Pay and salary - cash benefit” in dropdown list 2. You will have the following options in dropdown list 3:

- Bonus
- Directors' fees and remuneration/holding office
- Fees, paid for piecework, commission or by percentage
- Fixed salary
- Fixed supplement
- Holiday pay
- Hourly wage
- Irregular supplement linked to non-worked hours
- Irregular supplement linked to worked hours
- Municipal care pay/foster care allowance
- Other
- Overtime payment
- Public holiday supplement
- Severance pay
- Tip
- Wage deduction due to holiday

### 9.1.1.1.1 Report: Bonus

Used for allowances which can be linked directly to effort or achievements in an enterprise. The remuneration may be linked to a specific effort at individual or group level where an income recipient receives remuneration for the performance of his general work, or for a specific task. Remuneration may also be paid to income recipients linked to the enterprise's results.

#### Examples of use:

- Performance bonus, sharing of surplus in the enterprise, gratuities, etc.

**Exemption:** Piecework remuneration, percentage/commission pay. This must be registered as fixed salary or hourly pay.

Option 1	Option 2	Option 3	Option 4
Salary, payment in kind, remuneration	Pay and salary – cash benefit	Bonus	Earned abroad
			Earned abroad in previous years
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf
			Foreign seafarers – not liable to tax
			From Norwegian State earned abroad
			Income recipients resident in the USA
			Labour market schemes
			Non-taxable pay to members of the Norwegian National Insurance scheme
			Non-taxable payments
			Ordinary
			Tax-free income for children under the age of 13

### 9.1.1.1.2 Report: Directors' fees and remuneration/holding office

Used both for fees and remuneration to members of a board, representative body, committee, council etc. The remuneration must be reported even if holding office is part of the recipient's normal activities.

Option 1	Option 2	Option 3	Option 4
Salary, payment in kind, remuneration	Pay and salary – cash benefit	Director's fees and remuneration/ holding office	Directors' fees paid not liable to tax
			Earned abroad
			Non-taxable payments
			Ordinary
			Tax-free income for children under the age of 13

### 9.1.1.1.3 Report: Fees, paid for piecework, commission or by percentage

Option 1	Option 2	Option 3	Option 4
Salary, payment in kind, remuneration	Pay and salary – cash benefit	Fees, paid for piecework, commission or by percentage	Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf
			Income recipients resident in the USA
			Labour market schemes
			Non-taxable pay to members of the Norwegian National Insurance scheme
			Non-taxable payments
			Ordinary

### 9.1.1.1.4 Report: Fixed salary

**Used for:**

- Agreed fixed gross salary before tax
- Fixed agreed overtime remuneration  
Percentage salary, piecework remuneration and commission

Option 1	Option 2	Option 3	Option 4
Salary, payment in kind, remuneration	Pay and salary – cash benefit	Fixed salary	Compulsory liquidation/State guarantee
			Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf
			Foreign seafarers – not liable to tax
			From Norwegian State earned abroad
			Income recipients resident in the USA
			Labour market schemes
			Non-taxable pay to members of the Norwegian National Insurance scheme
			Non-taxable payments
			Ordinary
			Tax-free income for children under the age of 13

**Alternatively use shortcut option:**

<b>Shortcut option</b>
Fixed salary – ordinary

### 9.1.1.1.5 Report: Fixed supplement

Used for b supplements, stabilisation supplement, selective supplement for nurses and supplement for shift responsibility, professional responsibility, managerial responsibility, etc.

Option 1	Option 2	Option 3	Option 4
Salary, payment in kind, remuneration	Pay and salary – cash benefit	Fixed supplement	Compulsory liquidation/State guarantee
			Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf
			Foreign seafarers – not liable to tax
			From Norwegian State earned abroad
			Income recipients resident in the USA
			Labour market schemes
			Non-taxable pay to members of the Norwegian National Insurance scheme
			Non-taxable payments
			Ordinary
Tax-free income for children under the age of 13			

### 9.1.1.1.6 Report: Holiday pay

Used for all cash benefits for holiday, regardless of how they are calculated. Note that there are considerable differences in how these are calculated within different industries and tariff areas. Holiday pay covers all holiday pay, regardless of whether the calculation is based on a percentage rate or if it is a holiday supplement to ordinary fixed salary

Option 1	Option 2	Option 3	Option 4
Salary, payment in kind, remuneration	Pay and salary – cash benefit	Holiday pay	Compulsory liquidation/State guarantee
			Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf
			Foreign seafarers – not liable to tax
			From Norwegian State earned abroad
			Holiday pay earned abroad in previous years
			Income recipients resident in the USA
			Labour market schemes
			Non-taxable pay to members of the Norwegian National Insurance scheme
			Non-taxable payments
			Ordinary
			Tax-free income for children under the age of 13

Alternatively use shortcut option:

<b>Shortcut option</b>
Holiday pay

### 9.1.1.1.7 Report: Hourly wage

Used for employees with agreed hourly wage rates and the number of hours against which hourly wages are paid. The same applies when reporting overtime remuneration.

**Exemption:** When reporting back payments for hours where the number of hours is reported under a previous period, the quantity must be set to 0. In cases where piecework remuneration or percentage/commission pay is calculated as part of the hourly wage, this must be included here.

Option 1	Option 2	Option 3	Option 4
Salary, payment in kind, remuneration	Pay and salary – cash benefit	Hourly wage	Compulsory liquidation/State guarantee
			Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf
			Foreign seafarers – not liable to tax
			From Norwegian State earned abroad
			Income recipients resident in the USA
			Labour market schemes
			Non-taxable pay to members of the Norwegian National Insurance scheme
			Non-taxable payments
			Ordinary
Tax-free income for children under the age of 13			

**Alternatively use shortcut option:**

<b>Shortcut option</b>
Fixed salary – ordinary

### 9.1.1.1.8 Report: Irregular supplement linked to non-worked hours

Used when the employee receives an irregular supplement for periods when they are not present at work.

**Examples:**  
 Duty supplement, emergency response supplement, call-out supplement, on-call supplement etc.

Option 1	Option 2	Option 3	Option 4
Salary, payment in kind, remuneration	Pay and salary – cash benefit	Irregular supplement linked to non-worked hours	Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf
			Foreign seafarers – not liable to tax
			From Norwegian State earned abroad
			Income recipients resident in the USA
			Labour market schemes
			Non-taxable pay to members of the Norwegian National Insurance scheme
			Non-taxable payments
			Ordinary
Tax-free income for children under the age of 13			



### 9.1.1.1.9 Report: Irregular supplement linked to worked hours

Used when the employee receives an irregular supplement linked to a position or occupation, workload, working hours or workplace. For as long as the employee must remain at the workplace, it is considered "time worked", even if no actual work is being performed.

#### Examples:

Shift supplement, rota supplement, offshore supplement, supplement for weekend work, supplement for evening or night work.

Option 1	Option 2	Option 3	Option 4
Salary, payment in kind, remuneration	Pay and salary – cash benefit	Irregular supplement linked to worked hours	Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf
			Foreign seafarers – not liable to tax
			From Norwegian State earned abroad
			Income recipients resident in the USA
			Labour market schemes
			Non-taxable pay to members of the Norwegian National Insurance scheme
			Non-taxable payments
			Ordinary
Tax-free income for children under the age of 13			

### 9.1.1.1.10 Report: Municipal care pay/foster care allowance

Used for municipal care pay and the taxable part of foster home remuneration.

**Exemption:** If the income recipient performs the work as an employee of the municipality, the benefit must be reported as a fixed salary or an hourly wage.

Option 1	Option 2	Option 3	Option 4
Salary, payment in kind, remuneration	Pay and salary – cash benefit	Municipal care pay/foster care allowance	Earned abroad
			Non-taxable payments
			Ordinary

### 9.1.1.1.11 Report: Other

Used for cash benefits that do not naturally belong under any of the other descriptions in dropdown list 3.

#### Examples of use:

- Where the declarant covers the cost of education for an income recipient by refunding their expenses and the conditions for tax exemption are not met, the amount must be entered here.  
**Exemption:** Paid leave in connection with examinations and revision days are not counted as pay during education in this context.
- Surpluses on overtime subsistence (over and above applicable rates).

Option 1	Option 2	Option 3	Option 4
Salary, payment in kind, remuneration	Pay and salary – cash benefit	Other	Compulsory liquidation/State guarantee
			Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf
			Foreign seafarers – not liable to tax
			From Norwegian State earned abroad
			Income recipients resident in the USA

			Labour market schemes
			Non-taxable pay to members of the Norwegian National Insurance scheme
			Non-taxable payments
			Ordinary
			Tax-free income for children under the age of 13

### 9.1.1.1.12 Report: Overtime payment

Used for cash considerations paid as compensation for overtime work. All cash considerations for overtime time beyond agreed working hours are considered as overtime remuneration. This applies both where the employer pays an ordinary hourly wage and an overtime supplement, and where only the overtime supplement is paid.

You report the number of hours on which the agreed overtime is based, along with the salary that is paid.

**Exemption:** When reporting back payments for hours where the number of hours is reported under a previous period, the number of hours must be set to 0.

Option 1	Option 2	Option 3	Option 4
Salary, payment in kind, remuneration	Pay and salary – cash benefit	Overtime payment	Compulsory liquidation/State guarantee
			Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf
			Foreign seafarers – not liable to tax
			From Norwegian State earned abroad
			Income recipients resident in the USA
			Labour market schemes
			Non-taxable pay to members of the Norwegian National Insurance scheme

			Non-taxable payments
			Ordinary
			Tax-free income for children under the age of 13

### 9.1.1.1.13 Report: Public holiday supplement

Used for supplements to ordinary pay or remuneration paid for work performed on a public holiday.

Option 1	Option 2	Option 3	Option 4
Salary, payments in kind, remuneration	Pay and salary – cash benefit	Public holiday supplement	Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf
			Foreign seafarers – not liable to tax
			From Norwegian State earned abroad
			Income recipients resident in the USA
			Labour market schemes
			Non-taxable pay to members of the Norwegian National Insurance scheme
			Non-taxable payments
			Ordinary
			Tax-free income for children under the age of 13

### 9.1.1.1.14 Report: Severance pay

Used for financial compensation paid to employees who involuntarily lose their job through dismissal, termination of employment or by agreement with the employer. The payment of salary after an employee has left their position is also considered to constitute severance pay.

Severance pay is considered to be salary and can be paid either as an ongoing amount or as a one-off amount.

Option 1	Option 2	Option 3	Option 4
Salary, payments in kind, remuneration	Pay and salary – cash benefit	Severance pay	Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf
			Foreign seafarers – not liable to tax
			From Norwegian State earned abroad
			Income recipients resident in the USA
			Labour market schemes
			Non-taxable pay to members of the Norwegian National Insurance scheme
			Non-taxable payments
			Ordinary
Tax-free income for children under the age of 13			

#### 9.1.1.1.15 Report: Tip (gratitude)

Employers are obliged to report tips which the employee receives from the employer, as well as tips which have been received directly from customers. It does not matter how tips are paid or settled or how the employee is remunerated. Employers must deduct payroll withholding tax and calculate employer's National Insurance contributions on tips.

Option 1	Option 2	Option 3	Option 4
Salary, payment in kind, remuneration	Pay and salary – cash benefit	Tip	Earned abroad
			Foreign seafarers – not liable to tax
			Labour market schemes

			Ordinary
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### 9.1.1.1.16 Report: Wage deduction due to holiday

#### Used when:

- All holiday pay is settled collectively in one month, and deductions are made from salary for holiday.
- Deductions from salaries are made for holiday when the holiday pay is paid on an ongoing basis as the holiday is taken.

Can also be used when deductions from salary are made when the employee takes their holiday, but has not accrued holiday pay.



The amount must be specified as a negative number and must only be used in combination with a positive amount in fixed salary. [Deductions from salary for holiday](#) should not be reported as a negative fixed salary, and the total holiday pay should also not be reduced by such deductions.

Option 1	Option 2	Option 3	Option 4
Salary, payment in kind, remuneration	Pay and salary – cash benefit	Wage deduction due to holiday	Compulsory liquidation/State guarantee
			Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf
			Foreign seafarers – not liable to tax
			From Norwegian State earned abroad
			Income recipients resident in the USA
			Labour market schemes
			Non-taxable pay to members of the Norwegian National Insurance scheme
			Non-taxable payments
			Ordinary

			Tax-free income for children under the age of 13
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**Alternatively use shortcut option:**

<b>Shortcut option</b>
Wage deduction due to holiday pay

### 9.1.1.2 Report: Special provisions for seafarers' wages and seafarers' wage supplements

Select “Salary, payments in kind, remunerations” in dropdown list 1, and then “Special provisions for seafarers' wages and seafarers' wage supplements” in dropdown list 2.

Seafarer's wage supplements are used for payments for periods when seafarers are living at home. For practical and administrative reasons, seafarers' wage supplements are paid as a fixed amount per month regardless of whether they correspond to an actual free period in a particular month.

Option 1	Option 2	Option 3
Salary, payments in kind, remuneration	Special provisions for seafarers' wages and seafarers' wage supplements	Bonus
		Fees, paid for piecework, commission or by percentage
		Fixed salary
		Fixed supplement
		Holiday pay
		Hourly wage
		Irregular supplement linked to non-worked hours
		Irregular supplement linked to worked hours
		Other
		Overtime payment
		Public holiday supplement
		Seafarers' wage supplements – subject to withholding tax

		Severance pay
		Wage deduction due to holiday

### 9.1.1.3 Report: Salary (other), pay, payments in kind (other), remuneration (other) – cash benefit

Option 1	Option 2	Option 3	Option 4	
Salary, payments in kind, remuneration	Salary (other), pay, payments in kind (other), remuneration (other)	Business income	Fee - share of catch or of proceeds of sale of catch	
			Payment to childminder in own home - cash benefit	
			Shares for EEA fishermen (national insurance only) - not subject to withholding tax	
			Share of catch EEC fishermen (regarding social security contribution) - subject to withholding tax	
		Capital income (royalties, etc.)		
		Compensation, tax-free		
		Free service accommodation for State employees abroad	Compensation supplement	
			Wage deduction due to holiday	
		Fund for athletes	Disbursements from funds	
			Payments to funds	
			Payments to funds - not-taxable	
		Options and shares	Option benefits – cash benefit	
		Pay after death		
Pay etc. to foreign artists				



		Pay for childminding carried out in the child's home	
		Pay for paid employment in the home	
		Pay from charitable/benevolent institutions/organisations	
		Pay from foreign diplomatic missions	
		Severance pay – not subject to withholding tax	

## 9.1.2 Payments in kind

Select “Salary, payments in kind, remunerations” in dropdown list 1, then one of the payments in kind in dropdown list 2.

### 9.1.2.1.1 Report: Insurance premiums - taxable part

Used to register benefits relating to insurance premiums, etc. paid by the employer.

**Make the following choices:**

Option 1	Option 2
Salary, payments in kind, remunerations	Insurance premiums - taxable part

**Alternatively use shortcut option:**

Shortcut option
Insurance premiums - taxable part

### 9.1.2.1.2 Report: Free use of a car (company car)

Used to register the benefit of a free car. Reports free use of a car for each whole calendar month or part thereof (calculated as twelfths) during which the car has been available.

Option 1	Option 2	Option 3	Option 4
Salary, payments in kind, remunerations	Free use of a car (company car)	Other	Car pool
			Ordinary
		Outside of the standard rule	
		Standard rule	Car pool
			Ordinary
		Standard rule - abroad	Car pool
			Ordinary
		Company car list price	
		Company car list price - abroad	
		Company car list price - abroad - USE THIS FROM 2017	
		Company car list price - USE THIS FROM 2017	
		Company car kilometres	
Company car kilometres - abroad			

### 9.1.2.1.3 Report: Mobile phone, etc. (e-com)

Used to register benefits linked to electronic communication when the employee has his or her expenses for one or more e-com services covered as a payment in kind (free use of a telephone, etc.). If the employer, rather than the employee, is the subscriber and receives invoices directly, it is deemed a payment in kind.

**Make the following choices:**

Option 1	Option 2	Option 3
Salary, payments in kind, remunerations	Mobile phone, etc. (e-com.)	Payment in kind

**Alternatively use shortcut option:**

Shortcut option
Mobile phone, etc. (e-com.)



In the case of a combination of payments in kind and expense allowances, you must report the income separately according to the type of benefit (whether it is a payment in kind or an expense allowance).

#### 9.1.2.1.4 Report: Expenses in connection with home visits, commuters, board and lodging

Option 1	Option 2	Option 3	Option 4
Salary, payments in kind, remunerations	Expenses in connection with home visits, commuters, board and lodging	Benefit from free board – subject to withholding tax	
		Benefit from free lodging – subject to withholding tax	
		Payment in kind – not subject to withholding tax	Commuters
		Savings on household costs – commuters	Foreign commuter (tax card without the standard deduction)

### 9.1.2.1.5 Report: Salary (other), payments in kind (other), remunerations (other) – payments in kind

Option 1	Option 2	Option 3	Option 4
Salary, payments in kind, remunerations	Salary (other), payments in kind (other), remunerations (other)	Board for offshore workers	Not subject to withholding tax
			Subject to withholding tax
		Free board	Foreign commuters
			Norwegian commuters
		Free housing	Foreign commuters
			Norwegian commuters
			Wholly or partially free housing in employment relationships
		Free lodging	Foreign commuters
			Norwegian commuters
		Free travel to and from work	
		Options and shares	Option benefit – payment in kind
			Shares/primary capital certificates at a discount
		Payment in kind not subject to withholding tax - other	
		Payment in kind subject to withholding tax - other	Abroad/continental shelf
			Non-taxable - work performed in Norway
			Ordinary
Taxable part of staff discount	Abroad		
	Ordinary		

		The benefit of low-interest loans from an employer	
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### 9.1.3 Expense allowance

Select “Salary, payments in kind, remunerations” in dropdown list 1, then one of the expense allowances in dropdown list 2.

#### 9.1.3.1.1 Report: Car allowance

Option 1	Option 2	Option 3	Option 4
Salary, payments in kind, remunerations	Car allowance	Car allowances subject to withholding tax	
		Fixed car allowance	
		Kilometre allowance - not subject to withholding tax	Car
		Passenger supplements – not subject to withholding tax	Other conveyances

Alternatively use shortcut option:

Shortcut option
Kilometre allowance - not subject to withholding tax

#### 9.1.3.1.2 Report: Board and lodging – business travel

Option 1	Option 2	Option 3	Option 4
Salary, payments in kind, remunerations	Subsistence allowance, board and lodging	Board – allowance not subject to withholding tax	Bedsit, porta cabin, private
			Guesthouse
			Hotel
			Long-distance lorry drivers abroad

			Long-distance lorry drivers domestic
			Without overnight stay
			Work stays exceeding 28 days
			Work stays exceeding 28 days – abroad
		Board – allowance subject to withholding tax	
		Lodging – allowance subject to withholding tax	
		Other allowance subject to withholding tax	
		Overnight supplement – not subject to withholding tax	

### 9.1.3.1.3 Report: Mobile phone, etc. (e-com)

Used to register benefits linked to electronic communication when the employee has his or her expenses for one or more e-com services covered as an expense allowance. If the employee is the subscriber and receives the bills and the employee has his or her invoices paid by the employer, this constitutes an expense allowance. The expense allowance must be reported when you actually make the payment to the employee.

**Make the following choices:**

Option 1	Option 2	Option 3
Salary, payments in kind, remunerations	Mobile phone, etc. (e-com.)	Expense allowance

**Alternatively use shortcut option:**

<b>Shortcut option</b>
Mobile phone, etc. (e-com.)



In the case of a combination of payments in kind and expense allowances, the income must be reported separately, according to the type of benefit (whether it is a payment in kind or an expense allowance).

#### 9.1.3.1.4 Report: Expenses in connection with home visits, commuters, board and lodging

Option 1	Option 2	Option 3	Option 4
Salary, payments in kind, remunerations	Expenses in connection with home visits, commuters, board and lodging	Board – allowance not subject to withholding tax	Home visits with free board at the place of work
			Home visits with free board at the place of work - foreign commuter (tax card without the standard deduction)
		Board - allowance/reimbursement for periods of work in Norway	
		Car allowances subject to withholding tax - home visits for foreigners	
		Kilometre allowance for home visits - not subject to withholding tax	Commuters
			Foreign commuter (tax card without the standard deduction)
		Lodging - allowance not subject to withholding tax	Foreign commuter (tax card without the standard deduction)
			Own Porta cabin/caravan
	Lodging – allowance/reimbursement for periods of work in Norway		
		Commuters	

		Reimbursements not subject to withholding tax for expenses for home visits	Foreign commuter (tax card without the standard deduction)
		Reimbursements subject to withholding tax for expenses for home visits - foreign employees staying in Norway	

**9.1.3.1.5 Report: Salary (other), payments in kind (other), remunerations (other) – expense allowance**

Option 1	Option 2	Option 3	Option 4
Salary, payments in kind, remunerations	Salary (other), payments in kind (other), remunerations (other)	Business income	Payment to childminder in own home – expense allowance
		Expense allowance - tax-free	
		Expense allowance not subject to withholding tax - other	
		Expense allowance subject to withholding tax - other	
		House moving allowance	
		Nuisance bonus	
		Scholarships	Not subject to withholding tax
			Subject to withholding tax
		Special agreement regarding supplements/allowances/payments in the foreign service	



## 9.2 Report: Pension and National Insurance

### 9.2.1 Cash benefits

#### 9.2.1.1 Report: Back payment

Option 1	Option 2	Option 3
Pension and National Insurance	Back payment	Children's pension
		Disability pension
		Disability pension from 2018 without degree of disability
		Early-retirement pension
		Introductory benefit
		New early-retirement pension
		Pensions – various
		Pensions/employment-related annuities
		Supplementary benefit for spouses – liable for tax

#### 9.2.1.2 Report: Back payment of wages and pension

Option 1	Option 2	Option 3
Pension and National Insurance	Back payment of wages and pension	Liable for tax
		Tax-free back payment of wages

#### 9.2.1.3 Report: Children's pension

Option 1	Option 2
Pension and National Insurance	Children's pension

### 9.2.1.4 Report: Disability pension

From parties other than the National Insurance scheme.

Option 1	Option 2
Pension and National Insurance	Disability pension without degree of disability

### 9.2.1.5 Report: Early retirement pension

Option 1	Option 2
Pension and National Insurance	Early-retirement pension

### 9.2.1.6 Report: Introductory benefit

Option 1	Option 2
Pension and National Insurance	Introductory benefit

### 9.2.1.7 Report: New early-retirement pension

Option 1	Option 2
Pension and National Insurance	New early-retirement pension

### 9.2.1.8 Report: New employment-related annuities (group)/continuity insurance

Option 1	Option 2
Pension and National Insurance	New employment-related annuities (group)/continuity insurance

### 9.2.1.9 Report: Pension during the month of death

Option 1	Option 2
Pension and National Insurance	Pension during the month of death

### 9.2.1.10 Report: Pensions - various

Option 1	Option 2
Pension and National Insurance	Pensions - various

### 9.2.1.11 Report: Pensions/employment-related annuities

Option 1	Option 2
Pension and National Insurance	Pensions/employment-related annuities

### 9.2.1.12 Report: Qualification benefit

Option 1	Option 2
Pension and National Insurance	Qualification benefit

### 9.2.1.13 Report: Supplementary benefit for spouses – liable for tax

Option 1	Option 2
Pension and National Insurance	Supplementary benefit for spouses – liable for tax

### 9.2.1.14 Report: Tax deducted at source on pensions

Option 1	Option 2	Option 3	Option 4
Pension and National Insurance	Tax deducted at source on pensions	Back payment	Children's pension
			Disability pension
			Disability pension from 2018 without degree of disability
			Early-retirement pension
			New early-retirement pension
			Pensions - various
			Pensions/employment-related annuities
		Supplementary benefit for spouses – liable for tax	
		Back payment of wages and pension - liable for tax	
		Children's pension	
		Disability pension without degree of disability	
		Early-retirement pension	
		New early-retirement pension	
		Pensions - various	
		Pensions/employment-related annuities	
		Supplementary benefit for spouses – liable for tax	

## 9.2.2 Payments in kind

Select “Pension and National Insurance” in dropdown list 1 and then “Payroll withholding tax in pension relationships” in dropdown list 2.

### 9.2.2.1 Report: Benefit derived from surrendered property

Option 1	Option 2	Option 3
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Pension and National Insurance	Benefit derived from surrendered property	Ordinary
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### 9.2.2.2 Report: Report: Payments in kind in pension relationships

Option 1	Option 2	Option 3
Pension and National Insurance	Payments in kind in pension relationships	Benefit on loan interest
		Car
		Housing
		Mobile phone, etc. (e-com.)
		Other

### 9.2.2.3 Tax deducted at source on pensions

Option 1	Option 2	Option 3	Option 4
Pension and National Insurance	Tax deducted at source on pensions	Payments in kind in pension relationships	Benefit on loan interest
			Car
			Housing
			Mobile phone, etc. (e-com.)
			Other

## 9.3 Special net pay arrangements

Select "Special net pay arrangements" in dropdown list 1, then one of the options in dropdown list 2.

Used when an employee had entered into an agreement with an employer concerning a fixed net salary etc., and when the employer has committed to pay the employee's taxes either in full or in part. The employer is obliged to report the gross salary. The employer is responsible for correctly calculating gross pay (grossing up) when using net pay arrangements.

Net pay arrangements are subject to specific tax and contributions rules and must be handled accordingly.

### 9.3.1 Cash benefits

#### 9.3.1.1 Report: Income earned abroad

Option 1	Option 2	Option 3
Special net pay arrangements	Income earned abroad	Calculated tax on net pay
		Net pay disbursed (fixed salary) - USE THIS FROM 2017
		Tax paid abroad (foreign tax)

#### 9.3.1.2 Report: Income earned in Norway

Option 1	Option 2	Option 3
Special net pay arrangements	Income earned in Norway	Calculated tax on net pay
		Net pay disbursed (fixed salary)

## 9.3.2 Payments in kind

### 9.3.2.1 Report: Income earned abroad

Option 1	Option 2	Option 3	Option 4
Special net pay arrangements	Income earned abroad	Car (payment in kind)	Car pool
			Ordinary
			Company car list price
			Company car list price - USE THIS FROM 2017
			Company car kilometres
		Housing (payment in kind)	
		Other payments in kind	
		Taxable part of staff discount	

### 9.3.2.2 Report: Income earned in Norway

Option 1	Option 2	Option 3	Option 4
Special net pay arrangements	Income earned in Norway	Car (payment in kind)	Car pool
			Ordinary
			Company car list price
			Company car list price - USE THIS FROM 2017
			Company car kilometres
		Housing (payment in kind)	
		Other payments in kind	
		Taxable part of staff discount	

### 9.3.3 Expense allowance

#### 9.3.3.1 Report: Income earned abroad

Option 1	Option 2	Option 3
Special net pay arrangements	Income earned abroad	Expense allowance

#### 9.3.3.2 Report: Income earned in Norway

Option 1	Option 2	Option 3
Special net pay arrangements	Income earned in Norway	Expense allowance



## 9.4 Benefits which give entitlement to seafarers' allowance

In some cases, seafarers are entitled to a special allowance on income when it is earned through work on board ships in service. If an income recipient is entitled to this allowance, you should select "Seafarers' allowance - salary, payments in kind, remunerations" in dropdown list 1.

### 9.4.1 Cash benefits

#### 9.4.1.1 Report: Bonus

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Bonus	Earned abroad
			Earned abroad in previous years
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017
			From Norwegian State earned abroad
			Labour market schemes
			Non-taxable payments
			Ordinary

#### 9.4.1.2 Report: Directors' fees and remuneration/holding office

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Director's fees and remunerations/holding office	Earned abroad
			Non-taxable payments
			Ordinary

### 9.4.1.3 Report: Fees, paid for piecework, commission or by percentage

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Fees, paid for piecework, commission or by percentage	Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf
			Labour market schemes
			Non-taxable payments
			Ordinary

### 9.4.1.4 Report: Fixed salary

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Fixed salary	Compulsory liquidation/State guarantee
			Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017
			From Norwegian State earned abroad
			Labour market schemes
			Non-taxable payments
			Ordinary

### 9.4.1.5 Report: Fixed supplement

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Fixed supplement	Compulsory liquidation/State guarantee
			Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017
			From Norwegian State earned abroad
			Labour market schemes
			Non-taxable payments
			Ordinary

### 9.4.1.6 Report: Holiday pay

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Holiday pay	Compulsory liquidation/State guarantee
			Earned abroad
			Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017
			From Norwegian State earned abroad
			Holiday pay earned abroad in previous years
			Labour market schemes
			Non-taxable payments
			Ordinary

### 9.4.1.7 Report: Hourly wage

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Hourly wage	Compulsory liquidation/State guarantee
			Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017
			From Norwegian State earned abroad
			Labour market schemes
			Non-taxable payments
			Ordinary

### 9.4.1.8 Report: Irregular supplement linked to non-worked hours

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Irregular supplement linked to non-worked hours	Earned abroad
			Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017
			From Norwegian State earned abroad
			Labour market schemes
			Non-taxable payments
			Ordinary

### 9.4.1.9 Report: Irregular supplement linked to worked hours

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Irregular supplement linked to worked hours	Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017
			From Norwegian State earned abroad
			Labour market schemes
			Non-taxable payments
			Ordinary

### 9.4.1.10 Report: Municipal care pay/foster care allowance

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Municipal care pay/ foster care allowance	Earned abroad
			Non-taxable payments
			Ordinary

### 9.4.1.11 Report: Other

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Other	Compulsory liquidation/State guarantee
			Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017
			From Norwegian State earned abroad
			Labour market schemes
			Non-taxable payments
			Ordinary

### 9.4.1.12 Report: Overtime payment

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Overtime payment	Compulsory liquidation/State guarantee
			Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017
			From Norwegian State earned abroad
			Labour market schemes
			Non-taxable payments
			Ordinary

### 9.4.1.13 Report: Public holiday supplement

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Public holiday supplement	Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017
			From Norwegian State earned abroad
			Labour market schemes
			Non-taxable payments
			Ordinary

### 9.4.1.14 Report: Severance pay

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Severance pay	Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017
			From Norwegian State earned abroad
			Labour market schemes
			Non-taxable payments
			Ordinary

### 9.4.1.15 Report: Tip

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Tip	Earned abroad
			Labour market schemes
			Ordinary

### 9.4.1.16 Report: Wage deduction due to holiday

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Wage deduction due to holiday	Compulsory liquidation/State guarantee
			Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017
			From Norwegian State earned abroad
			Labour market schemes
			Non-taxable payments
			Ordinary

### 9.4.1.17 Report: Special provisions for seafarers' wages

Option 1	Option 2	Option 3
Seafarers' allowance - salary, payments in kind, remunerations	Special provisions for seafarers' wages	Bonus
		Fees, paid for piecework, commission or by percentage
		Fixed salary
		Fixed supplement
		Holiday pay
		Hourly wage
		Irregular supplement linked to non-worked hours



		Irregular supplement linked to worked hours
		Other
		Overtime payment
		Public holiday supplement
		Seafarers' wage supplements – subject to withholding tax
		Severance pay
		Wage deduction due to holiday

#### 9.4.1.18 Report: Salary (other), payments in kind (other), remunerations (other) – cash benefits

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Salary (other), payments in kind (other), remunerations (other)	Options and shares	Option benefits - cash benefit

### 9.4.2 Payments in kind

#### 9.4.2.1 Report: Insurance premiums

Option 1	Option 2
Seafarers' allowance - salary, payments in kind, remunerations	Insurance premiums - taxable part

### 9.4.2.2 Report: Free use of a car (company car)

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Free use of a car (company car)	Other	Car pool
			Ordinary
		Outside of the standard rule	
		Standard rule	Car pool
			Ordinary
		Standard rule - abroad	Car pool
			Ordinary
		Company car list price	
		Company car list price - abroad	
		Company car list price - abroad - USE THIS FROM 2017	
		Company car list price - USE THIS FROM 2017	
		Company car kilometres	
Company car kilometres - abroad			

### 9.4.2.3 Report: Mobile phone, etc. (e-com)

Option 1	Option 2	Option 3
Seafarers' allowance - salary, payments in kind, remunerations	Mobile phone, etc. (e-com.)	Payment in kind

#### 9.4.2.4 Report: Expenses in connection with home visits, commuters, board and lodging

Option 1	Option 2	Option 3
Seafarers' allowance - salary, payments in kind, remunerations	Expenses in connection with home visits, commuters, board and lodging	Benefit from free board – subject to withholding tax
		Benefit from free lodging – subject to withholding tax
		Savings on household costs – commuters

#### 9.4.2.5 Report: Salary (other), payment in kind (other), remunerations – payment in kind

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Salary (other), payment in kind (other), remunerations	Board for offshore workers	Not subject to withholding tax
			Subject to withholding tax
		Free housing	
		Options and shares	Option benefit – benefit in kind
			Shares/primary capital certificates at a discount
		Payment in kind subject to withholding tax - other	Abroad/continental shelf
			Non-taxable – work performed in Norway
			Ordinary
		Taxable part of staff discount	Abroad
			Ordinary
The benefit of low-interest loans from an employer			

## 9.4.3 Expense allowance

### 9.4.3.1 Report: Car allowance

Option 1	Option 2	Option 3
Seafarers' allowance - salary, payments in kind, remunerations	Car allowance	Car allowances subject to withholding tax
		Fixed car allowance

### 9.4.3.2 Report: Subsistence allowance, board and lodging

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Subsistence allowance, board and lodging	Board – allowance not subject to withholding tax	Bedsit, porta cabin, private
			Guesthouse
			Hotel
			Work stays exceeding 28 days
		Board – allowance subject to withholding tax	
		Lodging – allowance subject to withholding tax	
		Other allowance subject to withholding tax	

### 9.4.3.3 Report: Mobile phone, etc. (e-com)

Option 1	Option 2	Option 3
Seafarers' allowance - salary, payments in kind, remunerations	Mobile phone, etc. (e-com.)	Expense allowance

### 9.4.3.4 Report: Expenses in connection with home visits, commuters, board and lodging

Option 1	Option 2	Option 3
Seafarers' allowance - salary, payments in kind, remunerations	Expenses in connection with home visits, commuters, board and lodging	Board - allowance/reimbursement for periods of work in Norway
		Car allowances subject to withholding tax - home visits for foreigners
		Lodging - allowance/reimbursement for periods of work in Norway
		Reimbursements subject to withholding tax for expenses for home visits - foreign employees staying in Norway

### 9.4.3.5 Report: Salary (other), payments in kind (other), remunerations (other) – expense allowance

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Salary (other), payments in kind (other), remunerations (other)	Expense allowance subject to withholding tax - other	
		Nuisance bonus	
		Scholarships	Subject to withholding tax

## 9.5 Reporting of special payments for tax-exempt organisation

The tax rule must only be applied by declarants that are tax-free companies, associations or institutions referred to in Section 2-32 first paragraph of the Tax Act, hereinafter referred to as 'tax-free organisations'.

A tax-free organisation that wishes to report salary on an ongoing basis without any assessment as to whether the income of an income recipient will pass the threshold for the reporting obligation during the year must apply this tax and contribution rule. If a declarant opts to apply the tax and contribution rule, it must be applied from the first krone and for payments made throughout the whole year.

**NB:** The declarant need not submit salary reports until the threshold for the declarant has been passed. In these cases, the special tax rule should not be applied.

### 9.5.1 Cash benefits

#### 9.5.1.1 Report: Directors' fees and remuneration/holding office

Option 1	Option 2	Option 3	Option 4
Special payments for tax-exempt organisation	Pay and salary – cash benefit	Director's fees and remunerations/ holding office	Earned abroad
			Non-taxable payments
			Ordinary

#### 9.5.1.2 Report: Fees, paid for piecework, commission or by percentage

Option 1	Option 2	Option 3	Option 4
Special payments for tax-exempt organisation	Pay and salary – cash benefit	Fees, paid for piecework, commission or by percentage	Earned abroad
			Non-taxable payments
			Ordinary

### 9.5.1.3 Report: Fixed salary

Option 1	Option 2	Option 3	Option 4
Special payments for tax-exempt organisation	Pay and salary – cash benefit	Fixed salary	Earned abroad
			Non-taxable payments
			Ordinary

### 9.5.1.4 Report: Holiday pay

Option 1	Option 2	Option 3	Option 4
Special payments for tax-exempt organisation	Pay and salary – cash benefit	Holiday pay	Earned abroad
			Non-taxable payments
			Ordinary

### 9.5.1.5 Report: Hourly wage

Option 1	Option 2	Option 3	Option 4
Special payments for tax-exempt organisation	Pay and salary – cash benefit	Hourly wage	Earned abroad
			Non-taxable payments
			Ordinary

### 9.5.1.6 Report: Other

Option 1	Option 2	Option 3	Option 4
Special payments for tax-exempt organisation	Pay and salary – cash benefit	Other	Earned abroad
			Non-taxable payments
			Ordinary

### 9.5.1.7 Report: Tip

Option 1	Option 2	Option 3	Option 4
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Special payments for tax-exempt organisation	Pay and salary – cash benefit	Tip	Earned abroad
			Ordinary

### 9.5.1.8 Report: Wage deduction due to holiday

Option 1	Option 2	Option 3	Option 4
Special payments for tax-exempt organisation	Pay and salary – cash benefit	Wage deduction due to holiday	Earned abroad
			Non-taxable payments
			Ordinary

### 9.5.1.9 Report: Salary (other), payments in kind (other), remunerations (other) – cash benefit

Option 1	Option 2	Option 3
Special payments for tax-exempt organisation	Salary (other), payments in kind (other), remunerations (other)	Directors' fees paid not liable to tax in Norway

## 9.5.2 Payments in kind

### 9.5.2.1 Report: Free use of a car – company car

Option 1	Option 2	Option 3
Special payments for tax-exempt organisation	Free use of a car (company car) - standard rule	Car pool
		Ordinary

### 9.5.2.2 Report: Mobile phone, etc. (e-com)

Option 1	Option 2	Option 3
Special payments for tax-exempt organisation	Mobile phone, etc. (e-com.)	Payment in kind



### 9.5.2.3 Report: Expenses in connection with home visits, commuters, board and lodging

Option 1	Option 2	Option 3
Special payments for tax-exempt organisation	Expenses in connection with home visits, commuters, board and lodging	Benefit from free board - subject to withholding tax
		Benefit from free lodging - subject to withholding tax

### 9.5.2.4 Report: Salary (other), payments in kind (other), remunerations (other) – payment in kind

Option 1	Option 2	Option 3	Option 4
Special payments for tax-exempt organisation	Salary (other), payments in kind (other), remunerations (other)	Payment in kind subject to withholding tax - other	Non-taxable - work performed in Norway
			Ordinary
		Taxable part of staff discount	

## 9.5.3 Expense allowance

### 9.5.3.1 Report: Car allowance

Option 1	Option 2
Special payments for tax-exempt organisation	Car allowances subject to withholding tax

### 9.5.3.2 Report: Mobile phone, etc. (e-com)

Option 1	Option 2	Option 3
Special payments for tax-exempt organisation	Mobile phone, etc. (e-com.)	Expense allowance

### 9.5.3.3 Report: Salary (other), payments in kind (other), remunerations (other) – expense allowance

Option 1	Option 2	Option 3
Special payments for tax-exempt organisation	Salary (other), payments in kind (other), remunerations (other)	Expense allowance subject to withholding tax – other
		Scholarships - subject to withholding tax

## 9.6 Report: Benefits which are treated in accordance with special tax legislation – Jan Mayen and the Norwegian dependencies

Persons covered by the Jan Mayen Tax Act are taxed in accordance with the PAYE provisions of the Svalbard Tax Act, but the tax is payable to the mainland. Reporting of such income must therefore be marked for such payment.

### 9.6.1 Cash benefits

#### 9.6.1.1 Report: Pay in accordance with taxation of persons on Jan Mayen and Norwegian dependencies

Option 1	Option 2	Option 3
Special tax legislation – Jan Mayen and the Norwegian dependencies	Pay in accordance with taxation of persons on Jan Mayen and Norwegian dependencies	Bonus - USE FROM 2018
		Directors' fees and remuneration/holding office - USE FROM 2018
		Fixed salary - USE FROM 2018
		Fixed supplement - USE FROM 2018
		Holiday pay - USE FROM 2018
		Hourly wage - USE FROM 2018
		Irregular supplement linked to non-worked hours - USE FROM 2018
		Irregular supplement linked to worked hours - USE FROM 2018
		Other - USE FROM 2018
		Overtime payment - USE FROM 2018
		Public holiday supplement - USE FROM 2018
		Severance pay - USE FROM 2018
		Wage deduction due to holiday - USE FROM 2018

### 9.6.1.2 Report: Salary (other) payments in kind, remunerations – cash benefits

Option 1	Option 2	Option 3	Option 4
Special tax legislation – Jan Mayen and the Norwegian dependencies	Salary (other) payments in kind, remunerations	Back payment of wages and pension	
		Compensation – tax-free	
		Options and shares	Option benefits - cash benefit
		Seafarers' wage supplement	Subject to withholding tax

## 9.6.2 Payments in kind

### 9.6.2.1 Report: Insurance premiums

Option 1	Option 2
Special tax legislation – Jan Mayen and the Norwegian dependencies	Insurance premiums - taxable part

### 9.6.2.2 Report: Free use of a car – company car

Option 1	Option 2	Option 3	Option 4
Special tax legislation – Jan Mayen and the Norwegian dependencies	Free use of a car (company car)	Other	Car pool
			Ordinary
		Outside of the standard rule	
		Standard rule	Car pool
			Ordinary

### 9.6.2.3 Report: Mobile phone, etc. (e-com)

Option 1	Option 2	Option 3
Special tax legislation - Jan Mayen and Norwegian dependencies	Mobile phone, etc. (e-com.)	Payment in kind

### 9.6.2.4 Report: Expenses in connection with home visits, commuters, board and lodging

Option 1	Option 2	Option 3
Special tax legislation - Jan Mayen and Norwegian dependencies	Expenses in connection with home visits, commuters, board and lodging	Benefit from free board - subject to withholding tax
		Benefit from free lodging – subject to withholding tax
		Payment in kind – not subject to withholding tax
		Savings on household costs – commuters

### 9.6.2.5 Report: Salary (other), payments in kind (other), remunerations, allowances – payment in kind

Option 1	Option 2	Option 3	Option 4
Special tax legislation – Jan Mayen and the Norwegian dependencies	Salary (other), payments in kind (other), remunerations	Free housing	
		Free travel to and from work	
		Options and shares	Option benefit – payment in kind
			Shares/primary capital certificates at a discount
		Payment in kind subject to withholding tax - other	Non-taxable - work performed in Norway
			Ordinary
Taxable part of staff discount			

		The benefit of low-interest loans from an employer	
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## 9.6.3 Expense allowance

### 9.6.3.1 Report: Car allowance

Option 1	Option 2	Option 3	Option 4
Special tax legislation - Jan Mayen and Norwegian dependencies	Car allowance	Car allowances subject to withholding tax	
		Fixed car allowance	
		Kilometer allowance – not subject to withholding tax	Car Other conveyances
		Passenger supplements – not subject to withholding tax	

### 9.6.3.2 Report: Subsistence allowance, board and lodging

Option 1	Option 2	Option 3	Option 4
Special tax legislation – Jan Mayen and the Norwegian dependencies	Subsistence allowance, board and lodging	Board – allowance not subject to withholding tax	Bedsit, porta cabin, private
			Guesthouse
			Hotel
			Without overnight stay
			Work stays exceeding 28 days
		Board – allowance subject to withholding tax	
		Lodging – allowance subject to withholding tax	
		Other allowance subject to withholding tax	
Overnight supplement - not subject to withholding tax			

### 9.6.3.3 Report: Mobile phone, etc. (e-com)

Option 1	Option 2	Option 3
Special tax legislation - Jan Mayen and Norwegian dependencies	Mobile phone, etc. (e-com.)	Expense allowance

### 9.6.3.4 Report: Expenses in connection with home visits, commuters, board and lodging

Option 1	Option 2	Option 3
Special tax legislation – Jan Mayen and the Norwegian dependencies	Expenses in connection with home visits, commuters, board and lodging	Board - allowance not subject to withholding tax
		Kilometer allowance for home visits, commuter - not subject to withholding tax
		Lodging - allowance not subject to withholding tax
		Reimbursements not subject to withholding tax for expenses for home visits
		Reimbursements subject to withholding tax for expenses for home visits - foreign employees staying in Norway

### 9.6.3.5 Report: Salary (other), payments in kind (other), remunerations

Option 1	Option 2	Option 3	Option 4
Special tax legislation – Jan Mayen and the Norwegian dependencies	Salary (other), payments in kind (other), remunerations	Expense allowance subject to withholding tax – other	
		House moving allowance	
		Nuisance bonus	

		Scholarships	Not subject to withholding tax
			Subject to withholding tax



## 9.7 Report: Benefits treated in accordance with special tax legislation – Svalbard

For residents on Svalbard, all types of income are liable for tax on the archipelago and are covered by the PAYE scheme. Pay or other remuneration for work on Svalbard is also taxed in accordance with the PAYE regulations if an individual period of stay lasts at least 90 consecutive days. **Exemption:** Income earned on the mainland or abroad.

### 9.7.1 Cash benefits

#### 9.7.1.1 Report: Pay in accordance with the Svalbard Taxation Act

Option 1	Option 2	Option 3
Special tax legislation – Svalbard	Pay in accordance with the Svalbard Taxation Act	Bonus
		Directors' fees and remuneration/holding office
		Fees, paid for piecework, commission or by percentage
		Fixed salary
		Fixed supplement
		Holiday pay
		Hourly wage
		Irregular supplement linked to non-worked hours
		Irregular supplement linked to worked hours
		Municipal care pay/foster care allowance
		Other
		Overtime payment
		Public holiday supplement
		Severance pay
		Tips
Wage deduction due to holiday		

### 9.7.1.2 Report: Seafarers' wages and seafarers' wage supplements

Option 1	Option 2	Option 3
Special tax legislation - Svalbard	Special provisions for seafarers' wages and seafarers' wage supplements	Bonus
		Fees, paid for piecework, commission or by percentage
		Fixed salary
		Fixed supplement
		Holiday pay
		Hourly wage
		Irregular supplement linked to non-worked hours
		Irregular supplement linked to worked hours
		Other
		Overtime payment
		Public holiday supplement
		Seafarers' wage supplements – subject to withholding tax
		Severance pay
		Tip
Wage deduction due to holiday		

### 9.7.1.3 Report: Salary (other), payment in kind (other), remunerations (other)

Option 1	Option 2	Option 3	Option 4
Special tax legislation - Svalbard	Salary (other), payment in kind (other), remunerations (other)	Business income	Fee - share of catch or of proceeds of sale of catch
		Compensation - tax-free	
		Compulsory liquidation/State guarantee	Fixed salary
			Fixed supplement
			Holiday pay
			Hourly wage
			Other
			Overtime payment
			Wage deduction due to holiday
		Directors' fees paid not liable to tax in Norway	Directors' fees and remuneration/holding office
		Fund for athletes	
		Labour market schemes	Bonus
			Fees, paid for piecework, commission or by percentage
			Fixed salary
			Fixed supplement
			Holiday pay
			Hourly wage
			Irregular supplement linked to non-worked hours
			Irregular supplement linked to worked hours
			Other
Overtime payment			
Public holiday supplement			

			Severance pay
			Tip
			Wage deduction due to holiday
		Municipal care pay/foster care allowance earned abroad - USE FROM 2018	
		Options and shares	Option benefits – cash benefit
		Salary earned abroad	Bonus - USE FROM 2018
			Directors' fees and remuneration/holding office - USE FROM 2018
			Fees, paid for piecework, commission or by percentage
			Fixed salary - USE FROM 2018
			Fixed supplement - USE FROM 2018
			Holiday pay - USE FROM 2018
			Hourly wage - USE FROM 2018
			Irregular supplement linked to non-worked hours - USE FROM 2018
			Irregular supplement linked to worked hours - USE FROM 2018
			Other - USE FROM 2018
			Overtime payment - USE FROM 2018
			Public holiday supplement - USE FROM 2018

			Severance pay - USE FROM 2018
			Tip
			Wage deduction due to holiday - USE FROM 2018
		Salary from the Norwegian State earned abroad	Bonus
			Fixed salary
			Fixed supplement
			Holiday pay
			Hourly wage
			Irregular supplement linked to non-worked hours
			Irregular supplement linked to worked hours
			Other
			Overtime payment
			Public holiday supplement
			Severance pay
			Wage deduction due to holiday

## 9.7.1.4 Report: Pension and National Insurance

Option 1	Option 2	Option 2	Option 4
Special tax legislation - Svalbard	Pension and National Insurance	Back payment	Children's pension
			Disability pension
			Disability pension from 2018 without degree of disability
			Early-retirement pension
			New early-retirement pension
			Pensions - various
			Pensions/employment-related annuities
			Supplementary benefit for spouses - liable for tax
		Back payment of wages and pension	
		Children's pension	
		Disability pension without degree of disability	
		Early-retirement pension	
		New early-retirement pension	
		New employment-related annuities (group)/continuity insurance	
		Pensions - various	
		Pensions/employment-related annuities	
		Supplementary benefit for spouses – liable for tax	

## 9.7.2 Payments in kind

### 9.7.2.1 Report: Insurance premiums

Option 1	Option 2
Special tax legislation - Svalbard	Insurance premiums - taxable part

### 9.7.2.2 Report: Free use of a car – company car

Option 1	Option 2	Option 3	Option 4
Special tax legislation - Svalbard	Free use of a car (company car)	Other	Car pool
			Ordinary
		Outside of the standard rule	
		Standard rule	Car pool
			Ordinary
		Standard rule - abroad	Car pool - USE FROM 2018
			Ordinary - USE FROM 2018
		Company car list price	
		Company car list price - abroad	
		Company car list price - abroad - USE THIS FROM 2017	
		Company car list price - USE THIS FROM 2017	
		Company car kilometres	
		Company car kilometres - abroad	

### 9.7.2.3 Report: Benefit derived from surrendered property

Option 1	Option 2
Special tax legislation - Svalbard	Benefit derived from surrendered property

### 9.7.2.4 Report: Mobile phone, etc. (e-com)

Option 1	Option 2	Option 3
Special tax legislation - Svalbard	Mobile phone, etc. (e-com.)	Payment in kind

### 9.7.2.5 Report: Expenses in connection with home visits, commuters, board and lodging

Option 1	Option 2	Option 3
Special tax legislation – Svalbard	Expenses in connection with home visits, commuters, board and lodging	Benefit from free board – subject to withholding tax
		Benefit from free lodging – subject to withholding tax
		Payment in kind – not subject to withholding tax
		Savings on household costs – commuters



### 9.7.2.6 Report: Salary (other), payments in kind (other), remunerations (other)

Option 1	Option 2	Option 3	Option 4
Special tax legislation - Svalbard	Salary (other), payments in kind (other), remunerations (other)	Free board	Foreign commuters
			Norwegian commuters
		Free housing	Foreign commuters
			Norwegian commuters
			Wholly or partially free housing in employment relationships
		Free lodging	Foreign commuters
			Norwegian commuters
		Free travel to and from work	
		Options and shares	Option benefits - benefit in kind
			Shares/primary capital certificates at a discount
		Payment in kind subject to withholding tax - other	Abroad
			Non-taxable – work performed in Norway
			Ordinary
		Taxable part of staff discount	Abroad
Ordinary			
The benefit of low-interest loans from an employer			

## 9.7.2.7 Report: Pension and National Insurance

Option 1	Option 2	Option 3	Option 4
Special tax legislation - Svalbard	Pension and National Insurance	Payments in kind in pension relationships	Benefit on loan interest
			Car
			Housing
			Mobile phone, etc. (e-com.)
			Other

## 9.7.3 Expense allowance

### 9.7.3.1 Report: Car allowance

Option 1	Option 2	Option 3	Option 4
Special tax legislation - Svalbard	Car allowance	Car allowances subject to withholding tax	
		Fixed car allowance	
		Kilometer allowance – not subject to withholding tax	Car
			Other conveyances
		Passenger supplements - not subject to withholding tax	

### 9.7.3.2 Report: Subsistence allowance, board and lodging

Option 1	Option 2	Option 3	Option 4
Special tax legislation – Svalbard	Subsistence allowance, board and lodging	Board – allowance not subject to withholding tax	Bedsit, porta cabin, private
			Guesthouse
			Hotel
			Without overnight stay
			Work stays exceeding 28 days
		Board – allowance subject to withholding tax	
		Lodging – allowance subject to withholding tax	
		Other allowance subject to withholding tax	
Overnight supplement – not subject to withholding tax			

### 9.7.3.3 Report: Mobile phone, etc. (e-com)

Option 1	Option 2	Option 3
Special tax legislation – Svalbard	Mobile phone, etc. (e-com.)	Expense allowance

### 9.7.3.4 Report: Expenses in connection with home visits, commuters, board and lodging

Option 1	Option 2	Option 3
----------	----------	----------

Special tax legislation – Svalbard	Expenses in connection with home visits, commuters, board and lodging	Board – allowance not subject to withholding tax
		Board – allowance/reimbursement for periods of work in Norway
		Car allowances subject to withholding tax – home visits for foreigners
		Kilometer allowance for home visits, commuter – not subject to withholding tax
		Lodging – allowance not subject to withholding tax
		Lodging – allowance/reimbursement for periods of work in Norway
		Reimbursements not subject to withholding tax for expenses for home visits
		Reimbursements subject to withholding tax for expenses for home visits – foreign employees staying in Norway

### 9.7.3.5 Report: Salary (other), payments in kind (other), remunerations (other) – expense allowance

Option 1	Option 2	Option 3	Option 4
	Salary (other), payments in	Expense allowance subject to withholding tax - other	

Special tax legislation – Svalbard	kind (other), remunerations (other)	House moving allowance	
		Nuisance bonus	
		Scholarships	Not subject to withholding tax
			Subject to withholding tax
		Subsistence expenses covered directly by the employer	Foreign commuter (tax card without the standard deduction)
			Norwegian commuters

## APPENDIX 2

# **CHANGE LOG FOR INCOME AND OTHER INFORMATION**

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# **10 Appendix 2: Addendum for PART 2 - Change log for income and other information**

## **10.1 New incomes from 2022**

### **10.1.1 Salary, payments in kind, remunerations**

#### **10.1.1.1 Expences allowance**

##### **10.1.1.1.1 Report: Board – allowance not subject to withholding tax**

<b>Option 1</b>	<b>Option 2</b>	<b>Option 3</b>	<b>Option 4</b>
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Salary, payments in kind, remunerations	Subsistence allowance, board and lodging	Board – allowance not subject to withholding tax	Long-distance lorry drivers abroad
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## 10.2 New information from 2021

From 2021, you must state new information when you report the a-melding.

### 10.2.1 Pension scheme arrangement

Pursuant to the legislation relating to pensions, private employers that fulfil the requirements stipulated in the [Mandatory Occupational Pensions scheme Act \(OTP Act\)](#) have a duty to establish an occupational pension agreement and savings pension for their employees. In the a-melding, you must report the pension scheme arrangement with which an agreement has been entered into regarding savings.

In a dropdown list in the form, you can choose between the most common pension scheme arrangements in Norway. You can also enter the organisation number of a pension scheme arrangement if it's not in the dropdown list. If the pension scheme arrangement is international, state it's ID, for example it's TIN (tax identification number).

### 10.2.2 New information about the employment

#### 10.2.2.1 Cause of end date

From 2021 you must provide a cause of the end date when the employment relationship has an end date. You can choose between the following causes of end date:

- The employee has resigned from his/her position
- The employer has terminated the employment relationship
- Contract, temporary appointment or temporary position has been terminated
- The employment should never have been reported
- Changes in organisational structure or internal job swap

- Changed payroll system or accountant

### **10.2.2.2 Type of appointment**

From 2021 you must state the type of appointment when you report the ordinary or maritime employment relationship. Type of appointment describes the nature of the employee's position in the employment relationship. The type of appointment can be **permanent** or **temporary**.

If the employee has a permanent position, the employment relationship is continuous and not time limited. In order to terminate a permanent position, the rules regarding termination of employment must be followed. Generally, appointments shall be permanent in order to create a stable and predictable framework for both parties in the employment relationship.

If the appointment is temporary, the employment relationship is for a limited period of time or for a specific assignment, and this must be specified in the contract.

State the type of appointment states included in the contract of employment

## **10.2.3 Attachment of earnings**

If a claim for tax or duty is not paid on time, the tax office may order the employer to make deductions from the employee's salary, etc.

In case of attachment of earnings ordered by the Tax Administration, employers that are required to have a tax deduction account must follow the rules for settlement, etc. that apply for withholding tax and report information about completed attachment of earnings in the a-melding.

The attachment of earnings must be implemented in addition to the withholding tax. The deduction must be made in accordance with the relevant order when you pay or otherwise settle salaries or other remuneration or benefits.

In the a-melding, you must provide information about how much you deducted in the attachment of earnings for the individual income recipient. In the form this is summed up to the amount you report for payment and is equal to the total attachment of earnings for all income recipients.

## **10.3 New incomes from 2019**

### **10.3.1 Salary, payments in kind, remunerations**

#### **10.3.1.1 Cash benefits**

### 10.3.1.1.1 Report: Tip

Option 1	Option 2	Option 3	Option 4
Salary, payment in kind, remuneration	Pay and salary – cash benefit	Tip	Earned abroad
			Foreign seafarers – not liable to tax
			Labour market schemes
			Ordinary

### 10.3.1.2 Payments in kind

#### 10.3.1.2.1 Report: Taxable part of staff discount

Option 1	Option 2	Option 3	Option 4
Salary, payment in kind, remuneration	Salary (other), payment in kind (other), remunerations (other)	Taxable part of staff discount	Abroad
			Ordinary

## 10.3.2 Special net pay arrangements

### 10.3.2.1 Payments in kind

#### 10.3.2.1.1 Report: Taxable part of staff discount

##### Income earned abroad

Option 1	Option 2	Option 3	Option 4
Special net pay arrangements	Income earned abroad	Taxable part of staff discount	

##### Income earned in Norway

Option 1	Option 2	Option 3	Option 4
Special net pay arrangements	Income earned in Norway	Taxable part of staff discount	

## 10.3.3 Benefits which give entitlement to seafarers' allowance

### 10.3.3.1 Cash benefits

#### 10.3.3.1.1 Report: Tip

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Tip	Earned abroad
			Labour market schemes
			Ordinary

### 10.3.3.2 Payments in kind

#### 10.3.3.2.1 Report: Taxable part of staff discount

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Salary (other), payment in kind (other), remunerations (other)	Taxable part of staff discount	Abroad
			Ordinary

## 10.3.4 Reporting of special payments for tax-exempt organisation

### 10.3.4.1 Cash benefits

### 10.3.4.1.1 Report: Tip

Option 1	Option 2	Option 3	Option 4
Special payments for tax-exempt organisation	Pay and salary – cash benefit	Tip	Earned abroad
			Ordinary

### 10.3.4.2 Payments in kind

#### 10.3.4.2.1 Taxable part of staff discount

Option 1	Option 2	Option 3	Option 4
Special payments for tax-exempt organisation	Salary (other), payment in kind (other), remunerations (other)	Taxable part of staff discount	

### 10.3.5 Benefits which are treated in accordance with special tax legislation – Jan Mayen and the Norwegian dependencies

#### 10.3.5.1 Payments in kind

##### 10.3.5.1.1 Report: Taxable part of staff discount

Option 1	Option 2	Option 3	Option 4
Special tax legislation – Jan Mayen and the Norwegian dependencies	Salary (other), payment in kind (other), remunerations (other)	Taxable part of staff discount	



## 10.3.6 Report: Benefits treated in accordance with special tax legislation – Svalbard

### 10.3.6.1 Cash benefits

#### 10.3.6.1.1 Report: Pay in accordance with the Svalbard Taxation Act - tip

Option 1	Option 2	Option 3	Option 4
Special tax legislation – Svalbard	Pay in accordance with the Svalbard Taxation Act	Tip	

#### 10.3.6.1.2 Report: Salary (other), payment in kind (other), remunerations (other) - tip

Option 1	Option 2	Option 3	Option 4
Special tax legislation – Svalbard	Salary (other), payment in kind (other), remunerations (other)	Labour market scheme	Tip
Special tax legislation – Svalbard	Salary (other), payment in kind (other), remunerations (other)	Salary earned abroad	Tip

### 10.3.6.2 Payments in kind

#### 10.3.6.2.1 Report: Taxable part of staff discount

Option 1	Option 2	Option 3	Option 4
Special tax legislation – Svalbard	Salary (other), payment in kind (other), remunerations (other)	Taxable part of staff discount	Abroad
			Ordinary

## 10.4 New incomes from 2018

### 10.4.1 Salary, payments in kind, remunerations

#### 10.4.1.1 Cash benefits

##### 10.4.1.1.1 Report: Fees, paid for piecework, commission or by percentage

Option 1	Option 2	Option 3	Option 4
Salary, payment in kind, remuneration	Pay and salary – cash benefit	Fees, paid for piecework, commission or by percentage	Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf
			Income recipients resident in the USA
			Labour market schemes
			Non-taxable pay to members of the Norwegian National Insurance scheme
			Non-taxable payments
			Ordinary

##### 10.4.1.1.2 Report: Seafarers' wages and seafarers' wage supplements - fees, paid for piecework, commission or by percentage

Option 1	Option 2	Option 3
Salary, payments in kind, remuneration	Special provisions for seafarers' wages and seafarers' wage supplements	Fees, paid for piecework, commission or by percentage

### 10.4.2 Pension and National Insurance

#### 10.4.2.1 Cash benefits

### 10.4.2.1.1 Report: Back payment - disability pension from 2018 without degree of disability

Option 1	Option 2	Option 3
Pension and National Insurance	Back payment	Disability pension from 2018 without degree of disability

### 10.4.2.1.2 Report: Disability pension without degree of disability

Option 1	Option 2
Pension and National Insurance	Disability pension without degree of disability

### 10.4.2.1.3 Report: Tax deducted at source on pensions

Option 1	Option 2	Option 3	Option 4
Pension and National Insurance	Tax deducted at source on pensions	Back payment	Disability pension from 2018 without degree of disability
		Disability pension without degree of disability	

## 10.4.3 Benefits which give entitlement to seafarers' allowance

### 10.4.3.1 Cash benefits

#### 10.4.3.1.1 Report: Bonus - foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Bonus	Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017

#### 10.4.3.1.2 Report: Fees, paid for piecework, commission or by percentage

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Fees, paid for piecework, commission or by percentage	Earned abroad
			Foreign income recipients on support vessels
			Foreign nationals on the Norwegian continental shelf
			Labour market schemes
			Non-taxable payments
			Ordinary

#### 10.4.3.1.3 Report: Fixed salary - foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Fixed salary	Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017

#### 10.4.3.1.4 Report: Fixed supplement

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Fixed supplement	Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017

#### 10.4.3.1.5 Report: Holiday pay

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Holiday pay	Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017

#### 10.4.3.1.6 Report: Hourly wage

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Hourly wage	Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017

#### 10.4.3.1.7 Report: Irregular supplement linked to non-worked hours

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Irregular supplement linked to non-worked hours	Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017

#### 10.4.3.1.8 Report: Irregular supplement linked to worked hours

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Irregular supplement linked to worked hours	Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017

#### 10.4.3.1.9 Report: Other

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Other	Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017

#### 10.4.3.1.10 Report: Overtime payment

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Overtime payment	Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017

#### 10.4.3.1.11 Report: Public holiday supplement

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Public holiday supplement	Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017

#### 10.4.3.1.12 Report: Severance pay

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Severance pay	Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017

#### 10.4.3.1.13 Report: Wage deduction due to holiday

Option 1	Option 2	Option 3	Option 4
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Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Wage deduction due to holiday	Foreign nationals on the Norwegian continental shelf - USE THIS FROM 2017
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#### **10.4.3.1.14 Report: Special provisions for seafarers' wages - fees, paid for piecework, commission or by percentage**

<b>Option 1</b>	<b>Option 2</b>	<b>Option 3</b>
Seafarers' allowance - salary, payments in kind, remunerations	Special provisions for seafarers' wages	Fees, paid for piecework, commission or by percentage

### **10.4.4 Reporting of special payments for tax-exempt organisation**

#### **10.4.4.1 Cash benefits**

##### **10.4.4.1.1 Report: Fees, paid for piecework, commission or by percentage**

<b>Option 1</b>	<b>Option 2</b>	<b>Option 3</b>	<b>Option 4</b>
Special payments for tax-exempt organisation	Pay and salary – cash benefit	Fees, paid for piecework, commission or by percentage	Earned abroad
			Non-taxable payments
			Ordinary

### **10.4.5 Report: Benefits which are treated in accordance with special tax legislation – Jan Mayen and the Norwegian dependencies**

#### **10.4.5.1 Cash benefits**

### 10.4.5.1.1 Report: Pay in accordance with taxation of persons on Jan Mayen and Norwegian dependencies

Option 1	Option 2	Option 3
Special tax legislation – Jan Mayen and the Norwegian dependencies	Pay in accordance with taxation of persons on Jan Mayen and Norwegian dependencies	Bonus – USE FROM 2018
		Directors' fees and remuneration/holding office – USE FROM 2018
		Fixed salary – USE FROM 2018
		Fixed supplement – USE FROM 2018
		Holiday pay – USE FROM 2018
		Hourly wage – USE FROM 2018
		Irregular supplement linked to non-worked hours – USE FROM 2018
		Irregular supplement linked to worked hours - USE FROM 2018
		Other - USE FROM 2018
		Overtime payment - USE FROM 2018
		Public holiday supplement - USE FROM 2018
		Severance pay - USE FROM 2018
Wage deduction due to holiday - USE FROM 2018		

## 10.4.6 Report: Benefits treated in accordance with special tax legislation – Svalbard

### 10.4.6.1 Cash benefits

#### 10.4.6.1.1 Report: Pay in accordance with the Svalbard Taxation Act - fees, paid for piecework, commission or by percentage

Option 1	Option 2	Option 3
Special tax legislation – Svalbard	Pay in accordance with the Svalbard Taxation Act	Fees, paid for piecework, commission or by percentage



#### 10.4.6.1.2 Report: Seafarers' wages and seafarers' wage supplements

Option 1	Option 2	Option 3
Special tax legislation - Svalbard	Special provisions for seafarers' wages and seafarers' wage supplements	Fees, paid for piecework, commission or by percentage

#### 10.4.6.1.3 Report: Salary (other), payment in kind (other), remunerations (other)

Option 1	Option 2	Option 3	Option 4
Special tax legislation - Svalbard	Salary (other), payment in kind (other), remunerations (other)	Labour market schemes	Fees, paid for piecework, commission or by percentage
		Municipal care pay/foster care allowance earned abroad - USE FROM 2018	
		Salary earned abroad	Bonus - USE FROM 2018
			Directors' fees and remuneration/holding office - USE FROM 2018
			Fees, paid for piecework, commission or by percentage
			Fixed salary - USE FROM 2018
			Fixed supplement - USE FROM 2018
Holiday pay - USE FROM 2018			

			Hourly wage - USE FROM 2018
			Irregular supplement linked to non-worked hours - USE FROM 2018
			Irregular supplement linked to worked hours - USE FROM 2018
			Other - USE FROM 2018
			Overtime payment - USE FROM 2018
			Public holiday supplement - USE FROM 2018
			Severance pay - USE FROM 2018
			Wage deduction due to holiday - USE FROM 2018

## 10.4.6.2 Report: Pension and National Insurance

Option 1	Option 2	Option 2	Option 4
Special tax legislation - Svalbard	Pension and National Insurance	Back payment	Disability pension from 2018 without degree of disability
		Disability pension without degree of disability	

## 10.4.6.3 Benefits in kind

### 10.4.6.3.1 Report: Free use of a car – standard rule - abroad

Option 1	Option 2	Option 3	Option 4
Special tax legislation – Svalbard	Free use of a car (company car)	Standard rule - abroad	Car pool - USE FROM 2018
			Ordinary - USE FROM 2018

#### 10.4.6.4 Report: Salary (other), payments in kind (other), remunerations (other)

Option 1	Option 2	Option 3	Option 4
Special tax legislation - Svalbard	Salary (other), payments in kind (other), remunerations (other)	Payment in kind subject to withholding tax - other	Abroad

## 10.5 New information from 2018

### 10.5.1 New type of leave from 2018

From 2018, you must state type of leave for any employees in leave.

#### 10.5.1.1 Compassionate leave

Compassionate leave is the most common type of leave.

For example:

- leave of absence for nursing mothers
- children and during children's nurse's illness
- leave of absence to care for a child (leave until 2 years after the period of parental benefit is ended)
- public duty
- nursing of closely related persons
- personal days leave
- religious festivals
- maternity clinic check-up
- maternity leave

### **10.5.1.2 Leave with parental benefits**

Use leave with parental benefits when the employee receives parental benefit from NAV (Norwegian Labour and Welfare Service).

Applies to:

- maternity leave (the mothers right to leave the first 6 weeks after child birth)
- leave of absence to care for a child (with parental benefit)

### **10.5.1.3 Leave for military service**

Use leave for military service for leave during obliged or voluntary military service.

### **10.5.1.4 Educational leave**

Use educational leave for paid or unpaid educational leave.

### **10.5.1.5 More information on how to report leave**

For more information, [see section “leave” in the general guide to the a-melding](#).

Here you will also find information about how to report leave in the transition period from 2017 to 2018.

Reporting leave for your employees in 2015, 2016, or 2017 you do not use the new types of leave, you just report leave.

## **10.6 Invalid incomes from 2022**

### **10.6.1 Cash benefits**

#### **10.6.1.1 Salary (other), pay, payments in kind (other), remuneration (other) – cash benefits**

##### **10.6.1.1.1 Report: Salary income guardian from the County Governor**

<b>Option 1</b>	<b>Option 2</b>	<b>Option 3</b>
Salary, payments in kind, remunerations	Salary (other), payments in kind (other), remunerations (other)	Salary income guardian from the County Governor

### **10.6.2 Benefits which give entitlement to seafarers' allowance**

#### **10.6.2.1 Subsistence allowance, board and lodging**

### 10.6.2.1.1 Report: Long-distance lorry drivers abroad

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Subsistence allowance, board and lodging	Board – allowance not subject to withholding tax	Long-distance lorry drivers abroad

## 10.6.3 Benefits which are treated in accordance with special tax legislation – Jan Mayen and the Norwegian dependencies

### 10.6.3.1 Subsistence allowance, board and lodging

#### 10.6.3.1.1 Report: Long-distance lorry drivers abroad

Option 1	Option 2	Option 3	Option 4
Special tax legislation – Jan Mayen and the Norwegian dependencies	Subsistence allowance, board and lodging	Board – allowance not subject to withholding tax	Long-distance lorry drivers abroad

## 10.6.4 Benefits treated in accordance with special tax legislation – Svalbard

### 10.6.4.1 Subsistence allowance, board and lodging

#### 10.6.4.1.1 Report: Long-distance lorry drivers abroad

Option 1	Option 2	Option 3	Option 4
Special tax legislation – Svalbard	Subsistence allowance, board and lodging	Board – allowance not subject to withholding tax	Long-distance lorry drivers abroad

## 10.7 Invalid incomes from 2020

### 10.7.1 Pension and National Insurance

#### 10.7.1.1 Cash benefits

#### 10.7.1.2 Report: Maintenance payments to former spouses

Option 1	Option 2
Pension and National Insurance	Maintenance payments to former spouses

## 10.8 Invalid incomes from 2019

### 10.8.1 Salary, payments in kind, remunerations

#### 10.8.1.1 Payments in kind

#### 10.8.1.1.1 Salary (other), payments in kind (other), remunerations (other)

Option 1	Option 2	Option 3	Option 4
Salary, payments in kind, remunerations	Salary (other), payments in kind (other),	Day care	Tax-free benefit
			Tax-free day care centres

	remunerations (other)		
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## 10.8.1.2 Expense allowance

### 10.8.1.2.1 Car allowance

Option 1	Option 2	Option 3	Option 4
Salary, payments in kind, remunerations	Car allowance	Kilometre allowance - not subject to withholding tax	Electric car

### 10.8.1.2.2 Overtime subsistence

Option 1	Option 2	Option 3	Option 4
Salary, payments in kind, remunerations	Salary (other), payments in kind (other), remunerations (other)	Overtime subsistence	

## 10.8.2 Report: Benefits which are treated in accordance with special tax legislation – Jan Mayen and the Norwegian dependencies

### 10.8.2.1 Expenses allowance



### 10.8.2.1.1 Car allowance

Option 1	Option 2	Option 3	Option 4
Special tax legislation - Jan Mayen and Norwegian dependencies	Car allowance	Kilometer allowance – not subject to withholding tax	Electric car

### 10.8.2.1.2 Overtime subsistence

Option 1	Option 2	Option 3	Option 4
Special tax legislation - Jan Mayen and Norwegian dependencies	Salary (other), payments in kind (other), remunerations (other)	Overtime subsistence	

## 10.8.3 Benefits treated in accordance with special tax legislation – Svalbard

### 10.8.3.1 Payments in kind

#### 10.8.3.1.1 Salary (other), payments in kind (other), remunerations (other)

Option 1	Option 2	Option 3	Option 4
Special tax legislation - Svalbard	Salary (other), payments in kind (other), remunerations (other)	Day care	Tax-free day care centres

### 10.8.3.2 Expenses allowance

#### 10.8.3.2.1 Car allowance

Option 1	Option 2	Option 3	Option 4
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Special tax legislation - Svalbard	Car allowance	Kilometer allowance – not subject to withholding tax	Electric car
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### 10.8.3.2.2 Overtime subsistence

Option 1	Option 2	Option 3	Option 4
Special tax legislation - Svalbard	Salary (other), payments in kind (other), remunerations (other)	Overtime subsistence	

## 10.9 Invalid incomes from 2018

### 10.9.1 Salary, payments in kind, remunerations

#### 10.9.1.1 Cash benefits

##### 10.9.1.1.1 Report: Special provisions for seafarers' wages and seafarers' wage supplements

Option 1	Option 2	Option 3
Salary, payments in kind, remuneration	Special provisions for seafarers' wages and seafarers' wage supplements	Seafarers' wage supplements – not subject to withholding tax

##### 10.9.1.1.2 Report: Fees/remuneration paid to a creator of intellectual property - cash benefit

Option 1	Option 2	Option 3	Option 4
Salary, payments in kind, remuneration	Salary (other), pay, payments in kind (other), remuneration (other)	Business income	Fees/remuneration paid to a creator of intellectual property - cash benefit

## 10.9.1.2 Payments in kind

### 10.9.1.2.1 Report: Fees/remuneration paid to a creator of intellectual property - benefit in kind

Option 1	Option 2	Option 3	Option 4
Salary, payments in kind, remunerations	Salary (other), payments in kind (other), remunerations (other)	Business income	Fees/remuneration paid to a creator of intellectual property - benefit in kind

## 10.9.2 Pension and National Insurance

### 10.9.2.1 Cash benefits

#### 10.9.2.1.1 Report: Disability pension

Option 1	Option 2
Pension and National Insurance	Disability pension

#### 10.9.2.1.2 Report: Tax deducted at source on pension – disability pension

Option 1	Option 2	Option 3
Pension and National Insurance	Tax deducted at source on pensions	Disability pension

### 10.9.2.2 Payments in kind

### 10.9.2.2.1 Report: Benefit derived from surrendered property – tax deducted at source on pension

Option 1	Option 2	Option 3
Pension and National Insurance	Benefit derived from surrendered property	Tax deducted at source on pensions

## 10.9.3 Benefits which give entitlement to seafarers' allowance

### 10.9.3.1 Cash benefits

#### 10.9.3.1.1 Report: Seafarers' wage supplements – not subject to withholding tax

Option 1	Option 2	Option 3
Seafarers' allowance - salary, payments in kind, remunerations	Special provisions for seafarers' wages	Seafarers' wage supplements – not subject to withholding tax

## 10.9.4 Benefits which are treated in accordance with special tax legislation – Jan Mayen and the Norwegian dependencies

### 10.9.4.1 Cash benefits

#### 10.9.4.1.1 Report: Pay in accordance with taxation of persons on Jan Mayen and Norwegian dependencies

Option 1	Option 2	Option 3
Special tax legislation – Jan Mayen and the Norwegian dependencies	Pay in accordance with taxation of persons on Jan Mayen and	Bonus
		Directors' fees and remuneration/holding office
		Fixed salary

	Norwegian dependencies	Fixed supplement
		Holiday pay
		Hourly wage
		Irregular supplement linked to non-worked hours
		Irregular supplement linked to worked hours
		Other
		Overtime payment
		Public holiday supplement
		Severance pay
		Wage deduction due to holiday

#### 10.9.4.1.2 Report: Salary (other) payments in kind, remunerations

Option 1	Option 2	Option 3	Option 4
Special tax legislation – Jan Mayen and the Norwegian dependencies	Salary (other) payments in kind, remunerations	Income earned abroad	Bonus
			Directors' fees and remuneration/ holding office - earned abroad
			Fixed salary
			Fixed supplement
			Holiday pay
			Hourly wage
			Irregular supplement linked to non-worked hours
			Irregular supplement linked to worked hours
			Municipal care pay/foster care allowance
			Other
Overtime payment			
Public holiday supplement			

			Severance pay
			Wage deduction due to holiday
		Seafarers' wage supplement	Not subject to withholding tax

## 10.9.4.2 Payments in kind

### 10.9.4.2.1 Report: Free use of a car – standard rule abroad

Option 1	Option 2	Option 3	Option 4
Special tax legislation – Jan Mayen and the Norwegian dependencies	Free use of a car (company car)	Standard rule - abroad	Car pool
			Ordinary

## 10.9.4.3 Expense allowance

### 10.9.4.3.1 Report: Board – allowance not subject to withholding tax - work stays exceeding 28 days – abroad

Option 1	Option 2	Option 3	Option 4
Special tax legislation – Jan Mayen and the Norwegian dependencies	Subsistence allowance, board and lodging	Board – allowance not subject to withholding tax	Work stays exceeding 28 days - abroad

## 10.9.5 Benefits treated in accordance with special tax legislation – Svalbard

### 10.9.5.1 Cash benefits

### 10.9.5.1.1 Report: Seafarers' wage supplements – not subject to withholding tax

Option 1	Option 2	Option 3
Special tax legislation - Svalbard	Special provisions for seafarers' wages and seafarers' wage supplements	Seafarers' wage supplements – not subject to withholding tax

### 10.9.5.1.2 Report: Salary (other), payment in kind (other), remunerations (other)

Option 1	Option 2	Option 3	Option 4
Special tax legislation - Svalbard	Salary (other), payment in kind (other), remunerations (other)	Business income	Fees/remuneration paid to a creator of intellectual property - cash benefit
		Holiday pay earned abroad in previous years	Holiday pay
		Municipal care pay/foster care allowance - earned abroad	
		Salary earned abroad	Bonus
			Directors' fees and remuneration/holding office
			Fixed salary
			Fixed supplement
			Holiday pay
			Hourly wage
			Irregular supplement linked to non-worked hours
Irregular supplement linked to worked hours			
Other			

			Overtime payment
			Public holiday supplement
			Severance pay
			Wage deduction due to holiday
		Salary earned abroad in previous years	Bonus
		Salary to foreign income recipients on support vessels	Bonus
			Fixed salary
			Fixed supplement
			Hourly wage
			Irregular supplement linked to worked hours
			Other
			Overtime payment
			Public holiday supplement
			Severance pay
			Wage deduction due to holiday

### 10.9.5.1.3 Report: Pension and National Insurance Disability pension

Option 1	Option 2	Option 3
Special tax legislation - Svalbard	Pension and National Insurance	Disability pension

## 10.9.5.2 Payments in kind

### 10.9.5.2.1 Report: Free use of a car – standard rule abroad

Option 1	Option 2	Option 3	Option 4
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Special tax legislation - Svalbard	Free use of a car (company car)	Standard rule - abroad	Car pool
			Ordinary

### 10.9.5.2.2 Report: Salary (other), payments in kind (other), remunerations (other)

Option 1	Option 2	Option 3	Option 4
Special tax legislation - Svalbard	Salary (other), payments in kind (other), remunerations (other)	Business income	Fees/remuneration paid to a creator of intellectual property - benefit in kind
		Payment in kind subject to withholding tax - other	Abroad/continental shelf

### 10.9.5.3 Expense allowance

#### 10.9.5.3.1 Report: Board – allowance not subject to withholding tax - work stays exceeding 28 days – abroad

Option 1	Option 2	Option 3	Option 4
Special tax legislation – Svalbard	Subsistence allowance, board and lodging	Board – allowance not subject to withholding tax	Work stays exceeding 28 days – abroad

## 10.10 Invalid information from 2018

### 10.10.1 Remuneration

From 2018 you should no longer to report remuneration. It is only obligatory to state type of remuneration in the a-meldings for the years 2015, 2016 or 2017.

If you submit a-meldings for 2015, 2016 or 2017, please report the remuneration type for the employment when the income is paid. When an income recipient has several remuneration types, you must select the most common.

## 10.11 Invalid incomes for 2017

As a result of changes to the rules, the following incomes are no longer in use. You can therefore not report under these incomes in 2017, but you can use them when correcting a-meldings which concern 2016.

### 10.11.1 Pension and National Insurance

#### 10.11.1.1 Cash benefits

##### 10.11.1.1.1 Report: Supplementary benefit for spouses – tax-free

Option 1	Option 2
Pension and national Insurance	Supplementary benefit for spouses – tax-free

##### 10.11.1.1.2 Report: Back payment – supplementary benefit for spouses – tax-free

Option 1	Option 2	Option 3
Pension and national Insurance	Back payment of wages and pension	Tax-free

##### 10.11.1.1.3 Report: Tax-free back payment of wages and pension

Option 1	Option 2	Option 3
Pension and national Insurance	Back payment of wages and pension	Tax-free

## 10.11.2 Special net pay arrangements

### 10.11.2.1 Cash benefits

#### 10.11.2.1.1 Report: Net pay disbursed (fixed salary) - earned abroad

Option 1	Option 2	Option 3
Special net pay arrangements	Income earned abroad	Net pay disbursed (fixed salary)

## 10.11.3 Entitlement to seafarers' allowance - Salary, payments in kind, remunerations

### 10.11.3.1 Cash benefits

#### 10.11.3.1.1 Report: Irregular supplement linked to non-worked hours for foreign income recipients on support vessels

Option 1	Option 2	Option 3	Option 4
Seafarers' allowance - salary, payments in kind, remunerations	Pay and salary – cash benefit	Irregular supplement linked to non-worked hours	Foreign income recipients on support vessels

## 10.11.4 Special tax legislation – Svalbard

### 10.11.4.1 Cash benefits

#### 10.11.4.1.1 Report: Irregular supplement linked to non-worked hours for foreign income recipients on support vessels

Option 1	Option 2	Option 3	Option 4
Special tax legislation - Svalbard	Pay and salary – Other pay, benefits in kind, allowances	Salary to foreign income recipients on support vessels	Irregular supplement linked to non-worked hours