### How to work from Norway

# for an employer / client based abroad



«Remote working from Norway»

Employer in Germany only





<= Recruits You in Norway</p>

# Options for: Recruited in Norway by a German employer with no base or company in Norway

Your employer will have to be compliant:

What is the applicable employment law?
Where will Income tax and social contributions be paid?
Where will your payroll be issued?

Localisation

Employer of reference



### Option 1a: Recruited in Norway by a German employer with no base or company in Norway

Applicable employment law: likely NORWAY

Localisation

Applicable Income tax and social contributions: likely NORWAY

Payroll: GERMANY

You receive a German payslip and a payment from Germany

You declare your income to the Norwegian tax office

You pay your taxes yourself, in Norway

# Option 1b: Recruited in Norway by a German employer with no base or company in Norway

Applicable employment law: NORWAY

Applicable Income tax: NORWAY

Applicable Social contributions: NORWAY

Payroll: NORWAY

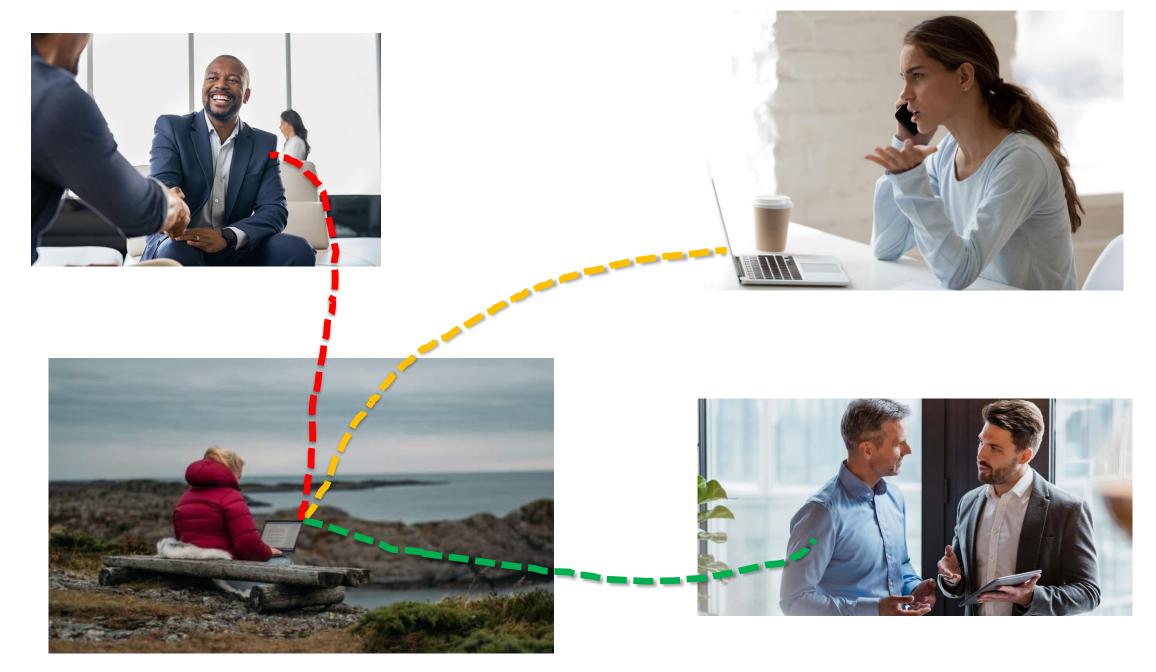
Employer of reference

You receive a NORWEGIAN payslip

You declare your income to the Norwegian tax office

You pay your taxes AT SOURCE in Norway





Norsk Konsulent.

### Option 2: In Norway working from Norway for clients abroad or local – Self employed / AS

Register a self employed company or AS

Must use an approved invoice and account software

**Incorporation** 

Submit yearly accounts

May have to register for VAT / MVA

You pay your personal and corporate taxes in Norway

Your Employer in Germany

relocates you to work remotely from Norway



### Options for: Sent to Norway by a German employer with no base or company in Norway

Questions: Germany or Norway?

What is the applicable employment law?
Where will Income tax and social contributions be paid?
Where will your payroll be issued?

Localisation

Social security Secondment

employer of reference



### Option 2a: Sent to Norway by a German employer with no base or company in Norway

Applicable employment law: Mostly GERMANY

Applicable Income tax: NORWAY (likely)

Social security
Secondment

Applicable Social contributions: Germany

Payroll: GERMANY

You receive a German payslip

You declare your income to the Norwegian tax office

You pay your taxes in Norway

#### CONCLUSION

To stay and work in Norway you can apply for jobs in Norway

but not only!

Tell employers abroad that you want and CAN do

«Remote working from Norway»

And that you know how to do it, and if you bring them the solution ready to use, it will be a lot easier for them to say yes!.

#### Disclaimer

This presentation is a high level presentation and does not constitute nor replaces legal advice, in any way.

The examples provided offer a general outlook that will likely not suit the situation you are looking to assess, as parameters vary.

Always consult a legal adviser, who has expertise in the required field: (tax, social contribution, employment law, immigration and accounting).

for Picture credits please check withus.

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