

# **How to work from Norway for an employer / client based abroad**

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«Remote working from Norway»

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Employer in  
Germany only =>



<= Recruits You  
in Norway

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## 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





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## 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**



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## 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 with us.

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