



UiO • University of Oslo

Work permit

The tax system in Norway

Norwegian ID number

Opening a bank account



Knutepunktet

International Student Reception

Work permit

EU/EEA citizens:

- Work and study from day one
- No restrictions on the amount of work while studying

Non-EU/EEA citizens:

- Up to 20 hours per week. Evaluated when renewing permit
- Full-time during ordinary holidays
- Do not work more than you are allowed to!
- Possible to apply for a permit to work full-time for parts of the year if the work is relevant to your studies. Contact UDI for more information.

Tax in Norway

- If you get a job you need a tax card (electronic)
- Your tax rate is calculated on the basis of an estimated annual salary
- The employer will deduct your tax from your salary
- Your employer will get information about your tax electronically.

You can apply for a tax card when

- you have a job

and

- you have a valid work permit in Norway

Frikort – tax exemption card

If you are staying in Norway more than 6 months – in a calendar year, you can earn **NOK 55 000** without paying tax.

The screenshot shows the Norwegian Tax Administration website. The navigation bar includes 'Person', 'Business and organisation', and 'Rettskilder'. A search bar is present on the right. The main content area is titled 'Order and split the exemption card'. It explains that an exemption card is a tax deduction card that shows an employer should not deduct tax if you earn NOK 55,000 or less over the year. It also states that if you have more than one employer, you must split the exemption card amount. A link is provided for those who earn more than NOK 55,000 during the year. Below this, there are four links with arrows pointing right: 'Order an exemption card', 'Divide your exemption card between several employers', 'Exemption card or tax deduction card?', and 'Employment income for children under 13'. At the bottom, there is a link for 'Young people, work and tax' and a 'Print screen' link with the URL 'skatteetaten.no'.

Person / Taxes / Tax deduction cards, exemption cards and advance tax

Order and split the exemption card

An exemption card is a tax deduction card that shows that an employer should not deduct tax if you earn NOK 55,000 or less over the year. If you had an exemption card last year, you don't need to reapply for one. If you have more than one employer, you must remember to split the exemption card amount. You have to order the exemption card before you can split the amount between several employers.

If you earn more than NOK 55,000 during the year, you need to order a tax deduction card.

[These rules apply to foreign workers.](#)

- [Order an exemption card](#) →
An exemption card is a tax deduction card that shows that an employer should not deduct tax if you earn NOK 55,000 or less over the year.
- [Divide your exemption card between several employers](#) →
You have to order an exemption card before you can divide the amount between your employers.
- [Exemption card or tax deduction card?](#) →
From the year in which you turn 13, you must have a tax deduction card or exemption card if you earn money.
- [Employment income for children under 13](#) →
Children under 13 can earn up to NOK 10,000 tax-free over one income year.
- [Young people, work and tax](#) →

Print screen: skatteetaten.no

Tax card

After you get a job, visit Skatt Øst to order a tax card

- 1) [Book an appointment](#)
- 2) Go to the Skatt Øst building, located in the area Grønland

Bring with you:

- passport
- residence permit card **or**
- police registration certificate
- your work contract
- housing contract

The screenshot shows the Skatt Øst website interface. At the top, there is a navigation bar with links for 'Person', 'Business and organisation', and 'Rettskilder'. Below this is a search bar and a logo for 'The Norwegian Tax Administration'. The main content area is titled 'Book an appointment' and includes the following text: 'You have to book an appointment if you want to go to the tax office or the service centre for foreign workers. Each appointment is for 15 minutes.' Below this, it says 'Not all tax offices can help you with everything. Please answer a few questions to find out where you should book your appointment:'. The first question is 'Nationality', with options for 'Norwegian', 'EU/EEA' (listing various countries), and 'Non-EU/EEA' (The rest of the world). A 'Next' button is visible at the bottom of the form. At the very bottom of the page, it says 'Print screen: skatteetaten.no'.



Photo: © UIO/Anders Lien

Address: Schweigaardsgate 17
Open: 9 am – 3 pm, Monday to Friday
Remember to book an appointment first!

SKATTEETATEN.NO

Telephone: 800 80 000

<https://www.skatteetaten.no/en/person/>

[Call, chat or email!](#)

The screenshot shows the top navigation bar of the skatteetaten.no website. It includes links for 'Contact us', 'Language / Språk', and 'Change text size'. Below the navigation bar, there are tabs for 'Person', 'Business and organisation', and 'Rettskilder'. A search bar is located on the right side of the navigation bar. The main content area is titled 'Person' and features a large green box with the heading 'The tax deduction card for 2019 is ready'. The text in the green box reads: 'Remember to check that the numbers are correct. Your employer retrieves your tax deduction card electronically. See the tax deduction notice. Log in: View or change your tax deduction card'. Below this, there is a note: '→ When your life changes, your tax will often also change. A change in family circumstances, place of residence, job and education affect the amount of tax to be deducted.' To the right of the green box is an image of a man in a light blue jacket looking at his smartphone. Below the main content area, there are four navigation links: 'Taxes' (with a KR icon), 'Duties' (with a % icon), 'National Registry' (with a document icon), and 'Foreign' (with a globe icon). Each link has a brief description of the services provided.

Print screen: [skatteetaten.no](https://www.skatteetaten.no)

Temporary ID number (D-number)

- EU/EEA citizens

- After you have applied for a tax card, you will be given a D-number
- D-number is a temporary identification number
- Can be used to open a bank account

Norwegian ID number EU/EEA citizens

- For students staying in Norway for more than 6 months

→ [Book an appointment](#)

→ Visit Skatt Øst

Bring the following documents:

- Registration certificate (EU students) or Residence permit card (non-EU students)
- Passport or National ID card
- Housing contract
- Admission letter

Norwegian ID number/D-number

Non-EU citizens

- Register for the National Registry at the same time as you meet with the police
- The police will notify the Tax Administration (Skatt Øst) on your behalf.
- The Tax Administration will send you a letter with your national ID number/D-number.

Opening a bank account

→ Students staying for more than 6 months

- Received your Norwegian ID number by post
- Visit the bank of your choice
- You might need: A statement that confirms that you are a reliable customer
- Processing time can be several weeks

Opening a bank account

→ Students staying in Norway for 1 semester (less than 6 months)

When you have a job:

- Bring the D-number from the Tax Office
- Visit the bank of your choice

Learn as much Norwegian as you can!

- Join a student association!
- Be a volunteer!
- Don't be afraid to practise the language!

Language café

- First language café of the semester: 5 September
- Want to start learning Norwegian or another language of your interest?
- Meet new people from all over the world in a relaxed and informal setting.
- The first Thursday of every month (September – December)

Questions?

Contact [Knutepunktet](#)

Visit us in [Lucy Smiths hus](#), Problemveien 7, Ground floor.

- From week 6: Monday, Wednesday and Thursday 12 - 15
- Telephone: (+47) 22 85 82 00 (all weekdays 10 – 15)
- E-mail: studentinfo@admin.uio.no