



Skatteetaten

TRANSITION GUIDE

For payroll system (A02)

See "Guide to a-meldingen" for a complete description on how and what to report through the a-melding

**Transition guide
CPTD codes**

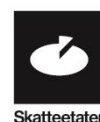


**a-ordningen's
descriptions**



The document only contains codes and descriptions at the 2014/2015 transition
It will not be updated after 2015

The a-ordning scheme is a collaborative
between The Norwegian Labour and Welfare Administration (NAV),
Statistics Norway and the Norwegian Tax Administration.



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1 Code 110 A - Board and lodging

Type of benefit	Description of pay	Quantity
Payment in kind	Board (days)	Number of days
	Lodging	

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

2 Code 111 A - Pay, fees, etc.

(Please refer to code 129)

Type of benefit	Description of pay	Quantity
Cash benefit	Fixed salary	
	Hourly wage	No. of hours
	Fixed supplement	
	Irregular supplement linked to worked hours	
	Public holiday supplement	
	Irregular supplement linked to non-worked hours	
	Bonus	
	Overtime payment	No. of hours
	Directors' fees and remuneration associated with holding office	
	Municipal care pay and foster home remuneration	
	Severance pay	
	Holiday pay	
	Other	

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit

Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

3 Code 112 A Benefits in kind subject to withholding tax

(Please refer to code 137)

Type of benefit	Description of pay
Payment in kind	Other

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

4 Code 113 A - Work abroad

Type of benefit	Description of pay	Quantity	Specification	
Cash benefit	Fixed salary		Earned on the Norwegian continental shelf	Country of earnings (country code)
	Hourly wage	No. of hours		
	Fixed supplement			
	Irregular supplement linked to worked hours			
	Public holiday supplement			
	Irregular supplement linked to non-worked hours			
	Bonus			
	Overtime payment	No. of hours		
	Directors' fees and remuneration associated with holding office			
	Municipal care pay and foster home remuneration			
	Severance pay			
	Holiday pay			
	Other			

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
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If you pay holiday pay during the qualifying year, e.g. because an employee is leaving employment, you must state that the holiday pay is subject to withholding tax.

Basis for employer's national insurance contributions?	Yes
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Exemption from employer's national insurance contributions, if:

You can only omit specifying a liability for employer's contributions when the work is performed abroad by a foreign citizen who is not a member of the Norwegian national insurance scheme or when there is documentation from the national insurance authorities confirming that the employee is not a member of the Norwegian national insurance scheme. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

5 Code 114 A - Directors' fees, etc. – foreign nationals

Type of benefit	Description of pay	Specification
Cash benefit	Director's fees	Resident for tax purposes (country code)

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

6 Code 115 A - Pay etc. from foreign diplomatic or consular missions that is not liable for tax in Norway

Type of benefit	Description of pay	Specification
Cash benefit	Pay etc. from foreign diplomatic or consular missions that is not liable for tax in Norway	Resident for tax purposes (country code)

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

7 Code 116 A - Taxable part of certain types of insurance premium

Type of benefit	Description of pay
Payment in kind	Taxable part of certain types of insurance premium

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

8 Code 117 A - Seafarers' wage supplements

(Please refer to code 925)

Type of benefit	Description of pay
Cash benefit	Seafarers' wage supplement

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

9 Code 118 A – Free use of a car

(Please refer to code 125 and 135)

Type of benefit	Description of pay	Supplementary information	
Benefit in kind	Car	List price	Registration number
			Car pool

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

10 Code 119 A – Board . Offshore workers

(Please refer to code 527)

Type of benefit	Description of pay	Quantity	Supplementary information
Benefit in kind	Board (days)	Number of days	Offshore workers

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Special allowance for seafarers

Liable for withholding tax?	Yes, if the employee has total annual personal income exceeding NOK 600,000*
Basis for employer's national insurance contributions?	Yes

*The employer must make his own assessment of the likelihood of the employee exceeding NOK 600,000 over the income year.

11 Code 120 A – The benefit of a low-interest loan from an employer

Type of benefit	Description of pay
Benefit in kind	Benefit on loan interest

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

12 Code 121 A- Housing

(Please refer to code 522 and 526)

Type of benefit	Description of pay
Benefit in kind	Housing

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

13 Code 122 - Disbursements from fund for athletes

Type of benefit	Description of pay
Cash benefit	Fund for athletes

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

14 Code 123 - Pay in the event of compulsory liquidation – State guarantee, etc.

Type of benefit	Description of pay	Quantity	Supplementary information
Cash benefit	Fixed salary		Pay in the event of compulsory liquidation or State guarantee
	Hourly wage	No. of hours	
	Fixed supplement		
	Overtime payment	No. of hours	
	Holiday pay		
	Other		

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

15 Code 124 A - Pay and other remuneration earned on the Norwegian continental shelf – foreign nationals

(Please refer to code 149 A)

Type of benefit	Description of pay	Quantity	Supplementary information	Specification		
				Earned on the Norwegian continental shelf	Country of earnings (country code)	Resident for tax purposes (country code)
Cash benefit	Fixed salary		Earnings period from date to date*	Earned on the Norwegian continental shelf	Country of earnings (country code)	Resident for tax purposes (country code)
	Hourly wage	No. of hours				
	Fixed supplement					
	Irregular supplement linked to worked hours					
	Public holiday supplement					
	Irregular supplement linked to non-worked hours					
	Bonus					
	Overtime payment	No. of hours				
	Severance pay					
	Holiday pay					
	Other					

* Under earnings period, the start date and any end date for consecutive employment on the Norwegian Continental Shelf should be specified.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit

Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

16 Code 125 A - Other free use of a car

(Please refer to code 118 and 135)

Type of benefit	Description of pay	Supplementary information		
Benefit in kind	Car	Other	List price	Registration number
				Car pool

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

17 Code 126 A - Foreign seafarers who are members of the Norwegian national insurance scheme without being liable for tax in Norway

Type of benefit	Description of pay	Quantity	Supplementary information	Specification
Cash benefit	Fixed salary		Foreign seafarers who are not liable for tax	Resident for tax purposes (country code)
	Hourly wage	No. of hours		
	Fixed supplement			
	Irregular supplement linked to worked hours			
	Public holiday supplement			
	Irregular supplement linked to non-worked hours			
	Bonus			
	Overtime payment	No. of hours		
	Severance pay			
	Holiday pay			
	Other			

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit

Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

18 Code 127 A - Pay from the Norwegian State earned abroad

Type of benefit	Description of pay	Quantity	Supplementary information	Specification
Cash benefit	Fixed salary		Pay from the Norwegian State earned abroad	Country of earnings (country code)
	Hourly wage	No. of hours		
	Fixed supplement			
	Irregular supplement linked to worked hours			
	Public holiday supplement			
	Irregular supplement linked to non-worked hours			
	Bonus			
	Overtime payment	No. of hours		
	Severance pay			
	Holiday pay			
	Other			

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

19 Code 128 - Bonuses from the armed forces

Type of benefit	Description of pay	Supplementary information
Cash benefit	Bonuses from the armed forces	Year the disbursement applies to*

*year only.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

20 Code 129 - Pay, fees, etc.

(Please refer to code 111)

Type of benefit	Description of pay	Quantity
Cash benefit	Fixed salary	
	Hourly wage	No. of hours
	Fixed supplement	
	Irregular supplement linked to worked hours	
	Public holiday supplement	
	Irregular supplement linked to non-worked hours	
	Bonus	
	Overtime payment	No. of hours
	Directors' fees and remuneration associated with holding office	
	Municipal care pay and foster home remuneration	
	Severance pay	
	Holiday pay	
	Other	

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit

Special allowance for seafarers

Liable for withholding tax?	Yes
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Basis for employer's national insurance contributions?	No
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21 Code 130 A - Electronic communications

21.1 Benefits in kind

Type of benefit	Description of pay
Benefit in kind	Electronic communications

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

21.2 Expense allowances

Type of benefit	Description of pay
Expense allowance	Electronic communications

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

22 Code 131 A - Options – cash benefits

Type of benefit	Description of pay
Cash benefit	Options

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

23 Code 132 A - Employees' purchases of shares/primary capital certificates at a discount

Type of benefit	Description of pay
Benefit in kind	Shares/primary capital certificates at a discount

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

24 Code 133 A - Options – cash benefits

Type of benefit	Description of pay
Benefit in kind	Options

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

25 Code 134 - Pay and remuneration paid to a childminder or nanny who minds a child in the child's home

Type of benefit	Description of pay
Cash benefit	Pay and remuneration paid to a childminder or nanny who minds a child in the child's home

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

26 Code 135 A - Free use of a car outside of the standard rule (Please refer to code 118 and 125)

Type of benefit	Description of pay	Supplementary information
Payment in kind	Car	Outside of the standard rule
		List price
		Registration number
		Total number of km driven
		Of which driving home-work

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

27 Code 136 A – Work carried out abroad, benefits in kind subject to withholding tax

27.1 Free car

Type of benefit	Pay description	Supplementary information		Specification	
		List price	Registration number/car pool	Earned on a continental shelf	Country of earnings*
Benefit in kind	Car	List price	Registration number/car pool	Earned on a continental shelf	Country of earnings*

*stated only when the benefit is earned abroad.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

27.2 Other

Type of benefit	Description of pay	Specification	
Benefit in kind	Other	Earned on a continental shelf	Country of earnings (country code)

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

You can only omit specifying a liability for employer's contributions when the work is performed abroad by a foreign citizen who is not a member of the Norwegian national insurance scheme or when there is documentation from the national insurance authorities confirming that the employee is not a member of the Norwegian national insurance scheme. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

28 Code 137- Benefits in kind subject to withholding tax – unspecified

(Please refer to code 112)

Type of benefit	Description of pay
Benefit in kind	Other

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

29 Code 138 - Parental benefit from the national insurance scheme

Type of benefit	Description	Supplementary information in event of back payment
Cash benefit	Parental benefit from the National insurance scheme	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

30 Code 139 - Pay and remuneration from charitable or benevolent institutions or organisations

Type of benefit	Description of pay
Cash benefit	Pay and remuneration from charitable or benevolent institutions or organisations

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

31 Code 140 - Pay and remuneration paid to private individuals for work assignments in a private employer's home

Type of benefit	Description of pay
Cash benefit	Pay and remuneration paid to private individuals for work assignments carried out in the private employer's home

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

32 Code 141 A - Pay from labour market schemes

Type of benefit	Description of pay	Quantity	Supplementary information
Cash benefit	Fixed salary		Pay from labour market schemes
	Hourly wage	No. of hours	
	Fixed supplement		
	Irregular supplement linked to worked hours		
	Public holiday supplement		
	Irregular supplement linked to non-worked hours		
	Bonus		
	Overtime payment	No. of hours	
	Severance pay		
	Holiday pay		
	Other		

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Special allowance for seafarers

 LIABLE for withholding tax?	Yes
 Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

33 Code 142 A - Redundancy pay

Type of benefit	Description
Cash benefit	Redundancy pay

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

34 Code 143 A - Savings on household costs for commuters

Type of benefit	Description of pay	Quantity
Payment in kind	Savings on household costs	Number of days

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

35 Code 144 - Seafarers' wages paid to crew members on fishing, small whaling and sealing vessels

Type of benefit	Description of pay	Quantity	Supplementary information
Cash benefit	Fixed salary		Seafarers' wages paid to crew members on fishing, small whaling and sealing vessels
	Hourly wage	No. of hours	
	Fixed supplement		
	Irregular supplement linked to worked hours		
	Public holiday supplement		
	Irregular supplement linked to non-worked hours		
	Bonus		
	Overtime payment	No. of hours	
	Severance pay		
	Holiday pay		
	Other		

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

(Employer's national insurance contributions are replaced by product fees)

36 Code 145 - Unemployment benefits to fishermen who only receive seafarers' wages

Type of benefit	Description	Supplementary information in event of back payment
Cash benefit	Unemployment benefits to fishermen who only receive seafarers' wages	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

37 Code 146 - Sickness benefits to fishermen who only receive seafarers' wages

Type of benefit	Description	Supplementary information in event of back payment
Cash benefit	Sickness benefits to fishermen who only receive seafarers' wages	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

38 Code 147 - Unemployment benefits

Type of benefit	Benefit from the public sector Description	Supplementary information in event of back payment
Cash benefit	Unemployment benefits	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

39 Code 148 - Sickness benefits

Type of benefit	Description	Supplementary information in event of back payment
Cash benefit	Sickness benefit from the national insurance scheme	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

40 Code 149 A – Miscellaneous

40.1 Holiday pay and bonuses earned abroad – previous years

Type of benefit	Description of pay	Supplementary information	Specification	
Cash benefit	Holiday pay	From date to date	Earned on a continental shelf	Country of earnings (country code)
	Bonus			

* If applies to a disbursement for several previous years, you must state an amount for each of the years in question.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

40.2 Pay and other remuneration – other

Type of benefit	Description of pay
Cash benefit	Other

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

 LIABLE for withholding tax?	Yes
 Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

40.3 Pay and other remuneration earned on the Norwegian continental shelf – earned on a support vessel

(Please refer to code 124 A)

Type of benefit	Description of pay	Quantity	Supplementary information	Specification			
				Earned on a continental-shelf	Country of earnings (country code = Norway)	Resident for tax purposes (country code)	Earned on a support vessel
Cash benefit	Fixed salary		Earnings period From date to date*	Earned on a continental-shelf	Country of earnings (country code = Norway)	Resident for tax purposes (country code)	Earned on a support vessel
	Hourly wage	No. of hours					
	Fixed supplement						
	Irregular supplement linked to worked hours						
	Public holiday supplement						
	Irregular supplement linked to non-worked hours						
	Bonus						
	Overtime payment	No. of hours					
	Severance pay						
	Holiday pay						
	Other						

* Under earnings period, the start date and any end date for consecutive employment on the Norwegian Continental Shelf should be stated.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit

Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

40.4 Pay and other remuneration earned on the Norwegian continental shelf – USA nationals – the USA Agreement

(Please refer to code 124 A)

Type of benefit	Description of pay	Quantity	Supplementary information	Specification		
Cash benefit	Fixed salary		Pay for the first 60 days	Earned on a continental-shelf	Country of earnings (country code = Norway) NO	Resident for tax purposes (country code) US
	Hourly wage	No. of hours				
	Fixed supplement					
	Irregular supplement linked to worked hours					
	Public holiday supplement					
	Irregular supplement linked to non-worked hours					
	Bonus					
	Overtime payment	No. of hours				
	Severance pay					
	Holiday pay					
	Other					

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named

employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation

41 Code 151 A- Nuisance bonus

Type of benefit	Description of pay
Expense allowance	Nuisance bonus

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

42 Code 153 A – Car (including fixed) allowances subject to withholding tax

(Please refer to code 711, 712 and 714)

42.1 Car allowances subject to withholding tax

Type of benefit	Description of pay	Quantity
Expense allowance	Kilometre allowance - car	No. of kilometres

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

42.2 Fixed car allowance subject to withholding tax

Type of benefit	Description of pay
Expense allowance	Fixed car allowance

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

43 Code 155 A – Allowance for business travel subject to withholding tax

(Please refer to code 157, 610, 613, 614, 616, 619, 620, 623, 627 and 649)

43.1 Subsistence allowance for business travel subject to withholding tax

Type of benefit	Description of pay
Expense allowance	Travel subsistence

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

43.2 Other allowance for business travel subject to withholding tax

Type of benefit	Description of pay
Expense allowance	Travel, other

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

44 Code 156 A – Cash allowances subject to withholding tax - home visits for foreign employees staying in Norway

44.1 Board

Type of benefit	Description of pay	Supplementary information
Expense allowance	Work stay board	Foreign nationals staying in Norway

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

44.2 Lodging

Type of benefit	Description of pay	Supplementary information
Expense allowance	Work stay lodging	Foreign nationals staying in Norway

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

44.3 Home visits – other

Type of benefit	Description of pay	Supplementary information
Expense allowance	Home visits - other	Foreign nationals staying in Norway

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

44.4 Car

Type of benefit	Description of pay	Supplementary information
Expense allowance	Home visits kilometre allowance - car	Foreign nationals staying in Norway

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

45 Code 157 A - Lodging allowance for business travel subject to withholding tax

(Please refer to code 155, 610, 613, 614, 616, 619, 620, 623 and 649)

Type of benefit	Description of pay
Expense allowance	Business travel lodging

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

46 Code 161 A- Scholarships subject to withholding tax

(Please refer to code 818)

Type of benefit	Description of pay
Expense allowance	Scholarships

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

47 Code 199 A - Expense allowances subject to withholding tax - other

Type of benefit	Description of pay
Expense allowance	Other

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

48 Code 208 - Transitional benefits for single mothers or fathers commencing on 1 April 2014 or later

Type of benefit	Description	Supplementary information in event of back payment
Cash benefit	Transitional benefits for single mothers or fathers commencing on 01 April 2014 or later	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

49 Code 211 - Employment-related and non-employment related pensions and employment-related annuities etc.

(Please refer to code 212)

Type of benefit	Pension or national insurance description	Supplementary information in event of back payment
Cash benefit	Pensions and employment-related annuities etc.	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Tax deducted at source on pensions

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

50 Code 212 A - Employment-related and non-employment related pensions and employment-related annuities etc.

(Please refer to code 211)

Type of benefit	Pension or national insurance description	Supplementary information in event of back payment
Cash benefit	Pensions and employment-related annuities etc.	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Tax deducted at source on pensions

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

the pension commenced before 01.01.1988, it is not included in the basis for calculating employer's national insurance contributions.

51 Code 214 - Back payments of wages and pension after death

(Please refer to code 916)

Type of benefit	Pension or national insurance description
Cash benefit	Back payment of wages and pension

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

52 Code 215 - Pension during the month of death

Applies to pensions paid out during the month of death

With effect from 2015, it is no longer a requirement to report pension during the month of death with a separate description. Tax exemption for pension during the month of death will be handled by the Norwegian Tax Administration during the processing of the tax assessment.

With effect from January 2015, pension during the month of death must be reported using the same description as that used for the relevant payment benefits during the months prior to the month of death.

Exception:

All pensions paid out after the actual month of death are considered to be back payment of pension, and reported as "Back payment of wages and pension".

53 Code 216 - Benefits from surrendered property

Type of benefit	Pension or national insurance description
Benefit in kind	Benefit derived from surrendered property

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Tax deducted at source on pensions

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

54 Code 217 - Old-age pension from the national insurance scheme

Type of benefit	Pension or national insurance description	Supplementary information		Supplementary information in event of back payment
		Amount of basic pension	Retirement percentage	
Cash benefit	Old-age pension from the national insurance scheme	Amount of basic pension	Retirement percentage	From date to date*
		Amount of supplementary pension		

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Tax deducted at source on pensions

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

55 Code 218 - Disability pension from the national insurance scheme

Type of benefit	Pension or national insurance description	Supplementary information		Supplementary information in event of back payment
Cash benefit	Disability pension from the national insurance scheme	Amount of basic pension	Degree of disability	From date to date*
		Amount of supplementary pension		

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Tax deducted at source on pensions

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

56 Code 219 - Supplementary benefit for spouses

(Please refer to code 242)

Type of benefit	Pension or national insurance description	Supplementary information in event of back payment
Cash benefit	Supplementary benefit for spouses	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Tax deducted at source on pensions

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

57 Code 220 - Children's pensions from the national insurance scheme

Type of benefit	Pension or national insurance description	Supplementary information in event of back payment
Cash benefit	Children's pensions from the national insurance scheme	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Tax deducted at source on pensions

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

58 Code 224 - Transitional benefits for single mothers or fathers commencing on 31 March 2014 or earlier

(Please refer to code 208 and 226)

Type of benefit	Description	Supplementary information in event of back payment
Cash benefit	Transitional benefits for single mothers or fathers commencing on 31 March 2014 or earlier	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

59 Code 226 - Transitional benefits for a surviving spouse etc.

(Please refer to code 208 and 224)

Type of benefit	Description	Supplementary information in event of back payment
Cash benefit	Transitional benefits for a surviving spouse	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

60 Code 227 - Early-retirement pension

(Please refer to code 243)

Type of benefit	Pension or national insurance description	Supplementary information	Supplementary information in event of back payment
Cash benefit	Early-retirement pension (AFP)	Retirement percentage	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Tax deducted at source on pensions

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

Exception:

Exceptionally, the disbursement itself may be a basis for the employer's national insurance contribution. This may apply to disbursements from Oslo pensjonsforsikring and the Norwegian Public Service Pension Fund.

61 Code 228 - Children's pensions from parties other than the national insurance scheme

Type of benefit	Pension or national insurance description	Supplementary information in event of back payment
Cash benefit	Children's pension from parties other than the national insurance scheme	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Tax deducted at source on pensions

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No*

Exception:

*May be included in the employer's national insurance contribution basis if the benefit is paid by a former employer. If the pension commenced before 01.01.1988, it is not included in the basis for calculating employer's national insurance contributions.

62 Code 229 - Child maintenance payments – tax-free

Type of benefit	Description
Cash benefit	Child maintenance payments

Trekkplikt?	No
Grunnlag for arbeidsgiveravgift?	No

63 Code 230 - Benefits in kind in pension relationships

(Please refer to code 246)

Type of benefit	Pension or national insurance description
Payment in kind	Car
	Benefit on loan interest
	Housing
	Electronic communications
	Other

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Tax deducted at source on pensions

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions: Pension benefits that commenced before 01.01.1988.

64 Code 232 - Introductory benefit

Type of benefit	Pension or national insurance description	Supplementary information in event of back payment
Cash benefit	Introductory benefit,	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

65 Code 234 - Supplementary benefits for persons who have only lived in Norway for a short period

Type of benefit	Pension or national insurance description	Supplementary information in event of back payment
Cash benefit	Supplementary benefits for persons who have only lived in Norway for a short period	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

66 Code 235 - Tax-free supplementary benefits

Type of benefit	Description
Cash benefit	Tax-free supplementary benefits

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

67 Code 237 - Qualification benefit

Type of benefit	Pension or national insurance description
Cash benefit	Qualification benefit

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

68 Code 238 - New employment-related annuities (group annuities) and annuities taken out as continuity insurance

Type of benefit	Pension or national insurance description	Supplementary information
Cash benefit	New employment-related annuities (group annuities) and annuities taken out as continuity insurance	Total amount paid

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

69 Code 239 - Work assessment allowance

Type of benefit	Description	Supplementary information in event of back payment
Cash benefit	Work assessment allowance	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

70 Code 240 - War pension

Type of benefit	Pension or national insurance description	Supplementary information	Supplementary information in event of back payment
Cash benefit	War pension etc.	Includes surviving spouse's pension	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Tax deducted at source on pensions

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

71 Code 241 - Pension to surviving spouse (survivor's benefit from the national insurance scheme)

Type of benefit	Pension or national insurance description	Supplementary information	Supplementary information in event of back payment
Cash benefit	Surviving spouse's pension from the national insurance scheme	Amount of basic pension	From date to date*
		Amount of supplementary pension	

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Tax deducted at source on pensions

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

72 Code 242 - Tax-free supplementary benefit for spouses (Please refer to code 219)

Type of benefit	Pension or national insurance description	Supplementary information in event of back payment
Cash benefit	Supplementary benefit for spouses	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

73 Code 243 - New early-retirement pension in the private sector commencing on 1.1.2011 or later

(Please refer to code 227)

Type of benefit	Pension or national insurance description	Supplementary information in event of back payment
Cash benefit	New early-retirement pension (AFP) in the private sector	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Tax deducted at source on pensions

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

74 Code 244 - Pregnancy benefit

Type of benefit	Description	Supplementary information in event of back payment
Cash benefit	Pregnancy benefit	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Special allowance for seafarers

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

75 Code 245 - Tax-free childminding benefits from the national insurance scheme

Type of benefit	Description
Cash benefit	Tax-free childminding benefits from the national insurance scheme

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

76 Code 246 (Same as code 230)

77 Code 247 - Disability pensions from parties other than the national insurance scheme

Type of benefit	Pension or national insurance description	Supplementary information	Supplementary information in event of back payment
Cash benefit	Disability pension from parties other than the national insurance scheme	Degree of disability	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Tax deducted at source on pensions

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No*

*May be included in the employer's national insurance contribution basis if the benefit is paid by a former employer. If the pension commenced before 01.01.1988, it is not included in the basis for calculating employer's national insurance contributions.

78 Code 248 - Maintenance payments – former spouses

Type of benefit	Pension or national insurance description
Cash benefit	Maintenance payments – former spouses

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

79 Code 249 - Pensions – various

Type of benefit	Pension or national insurance description	Supplementary information in event of back payment
Cash benefit	Other	From date to date*

* If a back payment applies to several income years, the amount must be split up into one transaction per income year.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Tax deducted at source on pensions

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No*

*Exception: A disbursement may form the basis for the employer's national insurance contribution.

80 Code 311 - Trade union dues

Type of benefit	Description
Deduction	Trade union fees
Deduction	Trade union dues Svalbard
Deduction	Trade union dues Jan Mayen and the Norwegian dependencies in the Antarctic

81 Code 312 - Premiums for pension schemes

Type of benefit	Description
Deduction	Premium for pension schemes
Deduction	Pension premiums – Svalbard
Deduction	Pension premiums – Jan Mayen and the Norwegian dependencies in the Antarctic

82 Code 314 - National Insurance premiums and education and development fund premiums

Type of benefit	Description
Deduction	National Insurance premiums and education and development fund premiums
Deduction	National Insurance premiums and education and development fund premiums – Svalbard

83 Code 315 - Portacabin rent

Type of benefit	Description
Deduction	Portacabin rent
Deduction	Portacabin rent – Svalbard

84 Code 401 - Payments to self-employed persons

84.1 Basic grants for GPs and operating grants for specialists

Certain municipalities have previously reported basic grants for GPs and operating grants for physiotherapists and other specialists in LTO code 401. The duty of declaration for payments to self-employed persons without a fixed place of business does not, however, cover these types of payments and must not be reported in the new system.

A possible reporting obligation for stated contributions, etc. may result from the Tax Assessment Act, Sections 6-3 nos. 2 and 3 and regulation no. 386 of 17 April 2008. However, no processing solution for reporting this type of contribution has been developed to date.

Note!

These contributions shall therefore not be reported until further notice.

84.2 Cash benefit – Other

Type of benefit	Business income description
Cash benefit	Other

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit	
Svalbard	

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

84.3 Benefits in kind – other

Type of benefit	Business income description
Benefit in kind	Other

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit	
Svalbard	

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

85 Code 403 - Unemployment benefits during unemployment paid to self-employed persons

Type of benefit	Description
Cash benefit	Unemployment benefits paid by the national insurance scheme

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit	
Svalbard	

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

86 Code 404 - Remuneration to a childminder minding a child in the childminder's home

86.1 Cash benefit – remuneration

Type of benefit	Description	Supplementary information	
Cash benefit	Payment to childminder in own home	No. of children	Number of months

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

86.2 Expense allowance – remuneration

Type of benefit	Description	Supplementary information	
Expense allowance	Payment to childminder in own home	No. of children	Number of months

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

87 Code 405 - Sickness benefits for self-employed persons

Type of benefit	Description
Cash benefit	Sickness benefit from the national insurance scheme

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit	
Svalbard	
Special allowance for seafarers	

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

88 Code 444 - Sickness benefits etc. to childminders

Type of benefit	Description
Cash benefit	Sickness benefits to childminders

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit	
Svalbard	

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

89 Code 445 - Sickness benefits paid to farmers and foresters

Type of benefit	Description
Cash benefit	Sickness benefits to farmers and foresters

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

90 Code 446 - Share of catch or of proceeds of sale of catch (including minimum share) to fishermen

Type of benefit	Description	Supplementary information
Cash benefit	Remuneration	Number of days

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

91 Code 447 - Unemployment benefits to fishermen

Type of benefit	Description
Cash benefit	Unemployment benefits to fishermen

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

92 Code 448 - Sickness benefits to fishermen

Type of benefit	Description
Cash benefit	Sickness benefits to fishermen

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	No

93 Code 518 - Free travel to and from work (free transport)

Type of benefit	Description of pay	Quantity
Benefit in kind	Free transport	Number of days

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

94 Code 520 - Free company day care centre

Type of benefit	Description of pay
Benefit in kind	Company day care centre

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

95 Code 521 – Employees contribution to day care centres which are not company day care centres

Type of benefit	Description of pay
Benefit in kind	Contribution for day care centre

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

96 Code 522 - Norwegian commuters

(Please refer to code 121 and 526)

96.1 Housing

Type of benefit	Description of pay	Quantity	Supplementary information
Benefit in kind	Housing	Number of days	Norwegian commuters

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

96.2 Board

Type of benefit	Description of pay	Quantity	Supplementary information
Benefit in kind	Board (days)	Number of days	Norwegian commuters

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

96.3 Lodging

Type of benefit	Description of pay	Quantity	Supplementary information
Benefit in kind	Lodging	Number of days	Norwegian commuters

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

97 Code 525 - Free board and lodging for foreign commuters

97.1 Board

Benefit	Description of pay	Quantity	Supplementary information
Payment in kind	Board (days)	Number of days	Foreign commuters

*Foreign commuters who have not had a tax deduction card with the standard deduction.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit	
Svalbard	

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

97.2 Lodging

Type of benefit	Description of pay	Quantity	Supplementary information
Benefit in kind	Lodging	Number of days	Foreign commuters*

*Foreign commuters who have not had a tax deduction card with the standard deduction.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit	
Svalbard	

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

98 Code 526 – Free housing – foreign commuters

(Please refer to code 121 and 522)

Type of benefit	Description of pay	Quantity	Supplementary information
Benefit in kind	Housing	Number of days	Foreign commuters

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit	
Svalbard	

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

99 Code 527 - Board - Offshore workers

(Please refer to code 119)

Type of benefit	Description of pay	Quantity	Supplementary information
Payment in kind	Board (days)	Number of days	Offshore workers

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Special allowance for seafarers

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation

100 Code 549 - Other benefits in kind not subject to withholding tax

Type of benefit	Description of pay
Payment in kind	Other

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

101 Code 610 - Subsistence allowance for business travel with overnight stay

(Please refer to code 155, 157, 613, 614, 616, 619, 620, 623, 627 and 649)

101.1 Board

Type of benefit	Description of pay	Quantity
Expense allowance	Travel subsistence with overnight stay in a hotel	Number of days

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit	
Svalbard	
Jan Mayen and the Norwegian dependencies	
Special allowance for seafarers	

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

101.2 Undocumented overnight supplement for domestic travel

Type of benefit	Description of pay	Quantity
Expense allowance	Travel overnight supplement	Number of days

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit	
Svalbard	
Jan Mayen and the Norwegian dependencies	

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

102 Code 613 - Subsistence allowances incl. overnight stays – hotel – Norway – compulsory posting

(Please refer to code 155, 157, 610, 614, 616, 619, 620, 623, 627 and 649)

Type of benefit	Description of pay	Quantity
Expense allowance	Travel subsistence overnight stays at hotel compulsory posting exceeding 28 days	Number of days

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

103 Code 614 - Subsistence allowance for business travel without overnight stay, not subject to withholding tax

(Please refer to code 155, 157, 610, 613, 616, 619, 620, 623, 627 and 649)

Type of benefit	Description of pay	Quantity
Expense allowance	Travel subsistence without overnight stay	Number of days

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

104 Code 616 - Subsistence allowances for overnight stays in hotels – work stays abroad that exceed 28 days

(Please refer to code 155, 157, 610, 613, 614, 619, 620, 623, 627 and 649)

Type of benefit	Description of pay	Quantity	Specification if the subsistence allowance is earned abroad
Expense allowances	Travel subsistence overnight stays at hotel compulsory posting exceeding 28 days	Number of days	Country of earnings (country code)

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

105 Code 619 - Cash allowances for subsistence expenses covered directly by the employer for business travel and when commuting

(Please refer to code 155, 157, 610, 613, 614, 616, 620, 623, 627 and 649)

Type of benefit	Description of pay	Quantity
Expense allowance	Subsistence expenses covered directly by the employer	Number of days

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

106 Code 620 - Cash allowances for subsistence expenses covered directly by the employer

(Please refer to code 155, 157, 610, 613, 614, 616, 619, 623, 627 and 649)

106.1 Norwegian Commuters

Type of benefit	Description of pay	Quantity	Supplementary information for commuters
Expense allowance	Subsistence expenses covered directly by the employer	Number of days	Norwegian commuters

106.2 Foreign commuters

Type of benefit	Description of pay	Supplementary information for commuters
Expense allowance	Subsistence expenses covered directly by the employer	Foreign commuters with a tax deduction card without the standard deduction

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Special allowance for seafarers

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

107 Code 623 - Subsistence allowances not subject to withholding tax for overnight stays in a bedsit/portacabin/private accommodation

(Please refer to code 155, 157, 610, 613, 614, 616, 619, 620, 627 and 649)

Type of benefit	Description of pay	Quantity
Expense allowance	Travel subsistence for overnight stays in a bedsit/portacabin/private accommodation	Number of days

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

108 Code 624 - Lodging allowances not subject to withholding tax – own portacabin or caravan

Type of benefit	Description of pay	Quantity
Expense allowance	Lodging in own Portacabin/caravan	Number of days

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

109 Code 626 - Subsistence allowance not subject to withholding tax for overnight stays – long-distance drivers abroad

Type of benefit	Description of pay	Quantity
Expense allowance	Travel subsistence with overnight stay to long-distance drivers for driving abroad	Number of days

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

110 Code 627 - Subsistence allowances not subject to withholding tax for overnight stays in a guesthouse

(Please refer to code 155, 157, 610, 613, 614, 616, 619, 620, 623 and 649)

Type of benefit	Description of pay	Quantity
Expense allowance	Travel subsistence with overnight stay in a guesthouse.	Number of days

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

111 Code 628 - Allowance for board and lodging for foreign commuters, not subject to withholding tax

111.1 Board

Type of benefit	Description of pay	Quantity	Supplementary information
Expense allowance	Work stay board	Number of days	Foreign commuter with a tax card without the standard deduction

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

111.2 Lodging

Type of benefit	Description of pay	Supplementary information
Expense allowance	Work stay lodging	Foreign commuter with a tax card without the standard deduction

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

112 Code 649 - Miscellaneous

(Please refer to code 155, 157, 610, 613, 614, 616, 619, 620, 623 and 627)

112.1 Subsistence allowance not subject to withholding tax for home visits by an employee with free board at the place of work

Type of benefit	Description of pay	Supplementary information
Expense allowance	Home visits board	Number of journeys

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

113 Code 711, 712 and 714 - Car allowance, passenger supplement etc. not subject to withholding tax

(Please refer to code 153 A)

Type of benefit	Description of pay	Quantity
Expense allowance	Kilometre allowance - car	No. of kilometres
	Kilometre allowance - electric car	
	Kilometre allowance - passenger supplement	
	Kilometre allowance - other conveyances	

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

114 Code 721 - Cash allowances to cover travel expenses in connection with home visits for employees living away from home

(Please refer to 723, 724 and 725)

114.1 Home visits – car

Type of benefit	Description of pay	Quantity
Expense allowance	Home visits kilometre allowance - car	No. of kilometres

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

114.2 Home visits - other

Type of benefit	Description of pay
Expense allowance	Home visits - other

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit	
Svalbard	
Jan Mayen and the Norwegian dependencies	

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

115 Code 723 - Home visits for commuters

(Please refer to code 721, 724 and 725)

Type of benefit	Description of pay	Supplementary information
Benefit in kind	Home visits – other	Number of journeys

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit	
Svalbard	
Jan Mayen and the Norwegian dependencies	

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

116 Code 724 - Home visits for commuters

(Please refer to code 721, 723 and 725)

Type of benefit	Description of pay	Supplementary information	
Benefit in kind	Home visits – other	Number of journeys	Foreign commuter with a tax card without the standard deduction

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

117 Code 725 - Expense allowances not subject to withholding tax - home visits for commuters

(Please refer to code 721, 723 and 724)

117.1 Car

Type of benefit	Description of pay	Quantity	Supplementary information	
Expense allowances	Home visits kilometre allowance - car	No. of kilometres	Foreign commuter with a tax card without the standard deduction	Number of journeys

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

117.2 Other

Type of benefit	Description of pay	Supplementary information	
Expense allowance	Home visits - other	Foreign commuter with a tax card without the standard deduction	
		Number of journeys	

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

118 Code 749 – Miscellaneous

(Please refer to code 849)

Type of benefit	Description of pay
Expense allowance	Other

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

119 Code 813 - House moving allowance etc.

Type of benefit	Description of pay
Expense allowance	House moving allowance etc.

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

120 Code 818 - Scholarships subject to withholding tax

(Please refer to code 161)

Type of benefit	Description of pay
Expense allowance	Scholarships

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

121 Code 824 - Tax-free allowances pursuant to special agreements entered into by, among others, the Ministry of Foreign Affairs

Type of benefit	Description of pay
Expense allowance	Allowances pursuant to special agreements - abroad

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

122 Code 825 - Subsistence allowances in connection with overtime

Type of benefit	Description of pay	Quantity
Expense allowance	Overtime subsistence	Number of days

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

123 Code 849 - Miscellaneous

(Please refer to code 749)

Type of benefit	Description of pay
Expense allowance	Other

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

124 Code 911 - Tax-free compensation for pain and suffering in connection with cessation of employment

Type of benefit	Description of pay
Cash benefit	Tax-free compensation

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

125 Code 912 A - Payments to funds for athletes

Type of benefit	Description of pay
Cash benefit	Fund for athletes

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

126 Code 913 A - Svalbard

Type of benefit	Description of pay	Quantity	Tax and contributions rule
Cash benefit	Fixed salary		Svalbard income
	Hourly wage	No. of hours	
	Fixed supplement		
	Irregular supplement linked to worked hours		
	Public holiday supplement		
	Irregular supplement linked to non-worked hours		
	Bonus		
	Overtime payment	No. of hours	
	Directors' fees and remuneration associated with holding office		
	Municipal care pay and foster home remuneration		
	Severance pay		
	Holiday pay		
Other			

Liable for withholding tax?	Yes*
Basis for employer's national insurance contributions?	Yes

*Deducted tax and National Insurance contribution subject to the PAYE scheme

127 Code 914 A - Jan Mayen and the Norwegian dependencies in the Antarctic

Type of benefit	Description of pay	Quantity	Tax and contributions rule
Cash benefit	Fixed salary		Jan Mayen and the Norwegian dependencies in the Antarctic
	Hourly wage	No. of hours	
	Fixed supplement		
	Irregular supplement linked to worked hours		
	Public holiday supplement		
	Irregular supplement linked to non-worked hours		
	Bonus		
	Overtime payment	No. of hours	
	Directors' fees and remuneration associated with holding office		
	Municipal care pay and foster home remuneration		
	Severance pay		
	Holiday pay		
Other			

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

128 Code 914 - Jan Mayen and the Norwegian dependencies in the Antarctic

Type of deduction	Description
Prepayment deductions	Jan Mayen and the Norwegian dependencies in the Antarctic
Prepayment deductions	Paid National Insurance contributions for Jan Mayen and the Norwegian dependencies in the Antarctic

129 Code 915 A - Pay etc. to foreign artists

Type of benefit	Description of pay	Supplementary information		
Cash benefit	Foreign artist	Year	Basis for grossing up (total net remuneration)	Artist tax deducted

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

Exemption from employer's national insurance contributions:

The employer at the time the artist becomes tax-resident is nonetheless obliged to calculate and pay employer's national insurance contributions on pay etc. made to the artist in the relevant income year in the period before the artist becomes tax-resident. The liability to pay employer's national insurance contributions is obviated if the employee is not comprised by the Norwegian national insurance regulations pursuant to the national insurance regulations of the EEA Agreement or other agreements on national insurance made with other countries.

130 Code 916 - Allowances not subject to withholding tax

130.1 Tax-free severance pay and additional severance pay

(Please refer to code 214)

Type of benefit	Description of pay
Cash benefit	Severance pay

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

130.2 Back payments of wages and pension not subject to withholding tax

Type of benefit	Pension or national insurance description
Cash benefit	Back payment of wages and pension

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

130.3 Other

Type of benefit	Description of pay
Expense allowance	Tax-free payments

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

131 Code 917 - Tax-free income from employment for children under the age of 13

Type of benefit	Description of pay	Quantity	Supplementary information
Cash benefit	Fixed salary		Tax-free income from employment for children under the age of 13
	Hourly wage	No. of hours	
	Fixed supplement		
	Irregular supplement linked to worked hours		
	Public holiday supplement		
	Irregular supplement linked to non-worked hours		
	Bonus		
	Overtime payment	No. of hours	
	Directors' fees and remuneration associated with holding office		
	Severance pay		
	Holiday pay		
	Other		

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

132 Code 923 - Pay following death

This income description cannot be used until January 2017 inclusive. Until then, the benefit must be reported as a Cash benefit – Capital income. See section 12.25.

Applies to pay and holiday pay which the deceased had earned before death, but to which the person had no actual or legal claim to have paid before death

Type of benefit	Description of pay
Cash benefit	Pay after death

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

This benefit was reported in code 916 up to and including income year 2013.

133 Code 923 - Capital income

Type of benefit	Description of pay
Cash benefit	Capital income

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	No

134 Code 925- Taxable seafarers' wage supplements

(Please refer to code 117)

Type of benefit	Description of pay
Cash benefit	Seafarers' wage supplement

Special tax and contributions rule

The following tax and contributions rules may apply to this benefit
Svalbard
Jan Mayen and the Norwegian dependencies
Special allowance for seafarers

Liable for withholding tax?	No
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

Exemption from employer's national insurance contributions:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

135 Code 927 A - Pay and other remuneration not liable for tax for persons who are members of the national insurance scheme

Type of benefit	Description of pay	Quantity	Supplementary information	Specification
Cash benefit	Fixed salary		Pay and other remuneration not liable for tax	Resident for tax purposes (country code)
	Hourly wage	No. of hours		
	Fixed supplement			
	Irregular supplement linked to worked hours			
	Public holiday supplement			
	Irregular supplement linked to non-worked hours			
	Bonus			
	Overtime payment	No. of hours		
	Severance pay			
	Holiday pay			
Other				

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation

136 Code 928 - Housing compensation supplement

Type of benefit	Description of pay	Supplementary information
Cash benefit	Housing compensation supplement	State employees abroad

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

form A1/E101 or special notice from the Norwegian national insurance authorities show that the income recipient is exempt from Norwegian national insurance, or that the work is performed abroad by a foreign citizen who is not a member of the Norwegian national insurance scheme.

137 Code 950

137.1 Ordinary prepayment deductions

Type of deduction
Prepayment deductions

137.2 Prepayment deductions against children's pensions

Type of deduction	Description
Prepayment deductions	Prepayment deductions against children's pensions

137.3 Prepayment deductions on tax deducted at source

Type of deduction	Description
Prepayment deductions	Withholding tax on pensions

137.4 Prepayment deductions for Svalbard

Type of deduction	Description
Prepayment deductions	Svalbard income

138 Code 961 A- Net pay

138.1 Cash benefit

Type of benefit	Description of pay	Supplementary information	Tax and contributions rule
Cash benefit	Fixed salary	Grossing-up table no.	Net pay

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

138.2 Calculated tax

Type of benefit	Description of pay	Supplementary information	Tax and contributions rule
Cash benefit	Calculated tax	Grossing-up table no.	Net pay

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is

not subject to Norwegian national insurance legislation.

138.3 Benefits in kind subject to withholding tax

Type of benefit	Pay description	Supplementary information			Tax and contributions rule
Benefit in kind	Car	List price	Registration number/car pool	Grossing-up table no	Net pay
	Housing				
	Other				

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

138.4 Expense allowances subject to withholding tax - net pay

Type of benefit	Description	Supplementary information	Tax and contributions rule
Expense allowance	Other	Grossing-up table no.	Net pay

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

139 Code 971 A – Net pay

139.1 Cash benefit

Type of benefit	Description	Specification	Supplementary information	Tax and contributions rule
Cash benefit	Fixed salary	Country of earnings (country code)	Foreign tax * (foreign tax paid)	Net pay

*Here, tax paid abroad should be specified after conversion to Norwegian kroner. If this amount is not known, 0 should be entered in the field.

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

You can only omit specifying a liability for employer's contributions when the work is performed abroad by a foreign citizen who is not a member of the Norwegian national insurance scheme or when there is documentation from the national insurance authorities confirming that the employee is not a member of the Norwegian national insurance scheme. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

139.2 Calculated tax

Type of benefit	Description	Specification	Tax and contributions rule
Cash benefit	Calculated tax	Country of earnings (country code)	Net pay

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

You can only omit specifying a liability for employer's contributions when the work is performed abroad by a foreign citizen who is not a member of the Norwegian national insurance scheme or when there is documentation from the national insurance authorities confirming that the employee is not a member of the Norwegian national insurance scheme.

For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is not subject to Norwegian national insurance legislation.

139.3 Benefits in kind subject to withholding tax

Type of benefit	Description	Supplementary information		Specification	Tax and contributions rule
Benefit in kind	Car	List price	Registration number/car pool	Country of earnings (country code)	Net pay
	Housing				
	Other				

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

You can only omit specifying a liability for employer's contributions when the work is performed abroad by a foreign citizen who is not a member of the Norwegian national insurance scheme or when there is documentation from the national insurance authorities confirming that the employee is not a member of the Norwegian national insurance scheme. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian

139.4 Expense allowance subject to withholding tax

Type of benefit	Description	Specification	Tax and contributions rule
Expense allowance	Other	Country of earnings (country code)	Net pay

Liable for withholding tax?	Yes
Basis for employer's national insurance contributions?	Yes

Exemption from employer's national insurance contributions, if:

there is documentation from the national insurance authorities which confirms that the employee is not insured in Norway. For example, when form A1/E101 shows that a named employee is comprised by the national insurance legislation of another EEA country, or that a notice from the Norwegian Labour and Welfare Administration shows that the employee is

not subject to Norwegian national insurance legislation.

140 List of benefits which are only disbursed by the Norwegian Labour and Welfare Administration and/or the Guarantee Fund for Fishermen

Former code	Benefit in the a-ordning scheme
138	Parental benefit from the national insurance scheme
145	Unemployment benefits to fishermen who only receive seafarers' wages
146	Sickness benefits to fishermen who only receive seafarers' wages
147	Unemployment benefits
148	Sickness benefit from the national insurance scheme
217	Old-age pension from the national insurance scheme
218	Disability pension from the national insurance scheme
220	Children's pensions from the national insurance scheme
224	Transitional benefits for a single parent
226	Transitional benefits for a surviving spouse etc.
229	Maintenance payment to a child – tax-free
235	Tax-free supplementary benefits
239	Work assessment allowance
240	War pension
241	Pension to surviving spouse from the National Insurance scheme
244	Pregnancy benefit
245	Tax-free childminding benefits from the national insurance scheme
403	Unemployment benefits during unemployment paid to self-employed persons
405	Sickness benefits to self-employed persons
444	Sickness benefits etc. to childminders
445	Sickness benefits paid to farmers and foresters

447	Unemployment benefits to fishermen
448	Sickness benefits to fishermen

141 Expired codes

Code	Reason
000 – Basis for calculating holiday pay	Not relevant for the a-ordning.
209 – Public occupational pension scheme pension for persons aged over 67	This information will be reported through the new scheme for reporting public sector occupational pensions; see codes 211 and 212 and reported date of birth.
209 – Special provisions for back payments	Back payments shall be reported with the same description as for "Employment-related and non-employment related pensions and employment-related annuities etc." (former codes 211 + 212) Amounts (and periods) in arrears must be split up if part is coordinated with a pension from the National Insurance scheme and part is not.
210 – Disability pensions to persons over the age of 67	This information will be reported through the new scheme for reporting public sector occupational pensions, cf. code 247 and reported date of birth. If a monthly disability pension changes when the taxpayer reaches the age of 67, the back payment should be split into "before 67" and "after 67".
210 – Special provisions for back payments	Back payments shall be reported with the same description as for "Disability pension from parties other than the National Insurance scheme" (former code 247).
213 – Maintenance payments to children	This benefit will be reported under code 229.
221 – Provisional disability benefits from the National Insurance scheme pending pension benefits	The rule for provisional disability benefits has been rescinded.
221 – Special provisions for back payments	Back payments shall be reported with the same description as for "Disability pension from the National Insurance scheme" (former code 218). Supplementary information: basic pension amount and supplementary pension amount must be entered as NOK 0.
222 – Occupational and medical rehabilitation	Covered through code 239.

benefits	
223 – Tax-free basic benefits and supplementary benefits from the National Insurance scheme	Reported as ordinary basic data on an annual basis, not through the a-ordning.
225 – Back payment of pension and National Insurance benefits	There is no longer a need for a separate code for back payments; see new scheme for reporting of pension and National Insurance benefits. See for example codes 211 and 212.
231 – Back payment of medical and occupational rehabilitation benefits, temporary disability benefits, sickness benefits and unemployment benefits during unemployment	There is no longer a need for a separate code for back payments; see new scheme for reporting of this type of benefit. See for example codes 147 and 148.
233 – Temporary disability benefits	Covered through code 239.
236 – Means-tested supplementary benefit of temporary disability benefits	Covered through code 239.
250 – Proposed special allowances	Not relevant in the a-ordning at present
402 – Subsistence allowances	Expired since very rarely used.
406 – Patient's payments and transport allowance for doctors	Expired since very rarely used.
523 – Options in employment	Deleted – not relevant to reporting in the a-ordning
823 – Local allowances	Very rarely used code.
924 – Losses resulting from employment-related options	Expired since very rarely used.
926 – Tax-free payments from public authorities and entities, etc.	Reported as basic data on an annual basis. Not necessary to report via the a-melding
949 – Miscellaneous	Benefits reported under this code will be covered through other combinations in the a-ordning.