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**Norway – New Salary
Criteria Defined for
Residence (Work) Permit**

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flash Alert

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With effect from June 1, 2015, applicants for new and renewal residence (work) permits in Norway must earn a minimum annual salary of NOK 381,000 (up from NOK 380,300) if the position requires a bachelor's degree and NOK 410,500 (up from NOK 409,700) if the position requires a master's degree.¹ The amounts are per year pre-tax. Lower salaries may be permitted if one can document that it is normal for the occupation in the company one intends to work.

The amounts will be adjusted in June 2016.

Why This Matters

In order to obtain a residence permit for work purposes in Norway, the pay and working conditions must not be poorer than is normal in Norway. The salary to be received must comply with the salary criteria.

It is important for employees considering an assignment in Norway, their IHR/program managers, and their immigration advisers to be aware of the adjustments prior to signing contracts for assignments in Norway and applying for a residence permit. Non-compliance with the salary criteria carries risks (penalties, sanctions, etc.) for the employer and the employee.

It is a requirement that the pay and working conditions not be poorer than the applicable collective agreement or pay scale for the industry in question. Any new agreements/pay scales, or adjustments, must be reflected in the applicant's pay and working conditions from the day they enter into force, so that the applicant is paid in accordance with the applicable collective agreement/pay scale at all times.

If no such collective agreement or pay scale exists, the pay and working conditions must not be poorer than it is normal for the occupation and place concerned.²

The minimum salary is adjusted each year in June.

Footnotes:

1 See the Web site for the Norwegian Directorate of Immigration and the relevant circular at: <http://www.udi.no/en/word-definitions/pay-and-working-conditions-in-norway/> and <http://www.udiregelverk.no/en/documents/udi-circulars/rs-2010-129/#attachment>.

2 Cf. Section 23 first paragraph letter (b) of the Immigration Act.

For additional information or assistance, please contact your usual KPMG GMS or People Services professional or one of the following immigration professionals with the KPMG International member firm in Norway:*

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** Please note the KPMG International member firm in the United States does not provide immigration services.*

Labor Law and International Assignments Survey for You to Take

We invite you to take a brief survey prepared by the Legal Services team* within the KPMG International member firm in Germany. This is a benchmarking survey regarding multinational organizations' global labor law awareness and practices. To take the survey, click [here](#).

The aim of this short [survey](#) is to gain insight and provide benchmarks on global labor law practices and considerations in the context of international assignments. This will enable organizations to keep abreast of trends in this oft-overlooked area and to identify market-standard practices of benefit to both the organization and the assignee.

The survey is also accessible on mobile devices and should take no longer than 10 – 15 minutes to complete.

The closing date for the [survey](#) is Friday, 14 August 2015. Results can be provided upon request.

** There are Legal Services teams present in over 50 KPMG International member firms around the world, working along-side Global Mobility Services tax and immigration professionals to help employers make sense of and stay compliant with the labor rules and practices that apply to their assignees working in a cross-border context. **Please note that KPMG LLP (U.S.) does not offer services related to matters of labor law.***

The information contained in this newsletter was submitted by the KPMG International member firm in Norway. The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

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