


Human Resource Services*



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Human Resource Services

With the current developments in the market, we see that companies focus on achieving compliance and working cost efficiently. Business needs continue to require employees working abroad on short or long term projects.

International mobility is a specific field within HR that requires special attention with respect to for instance immigration, social security, taxation and employment law.

The Human Resource Services department of Advokatfirmaet PricewaterhouseCoopers AS is a part of a global network of specialists covering over 150 countries. We specialise in assisting companies in the area of international mobility, such as tax compliance, tax consultancy and payroll services. In addition, we are able to assist with immigration matters, social security questions as well as international assignment policies.

We look forward to working together with you!

Erland Nørstebø - Partner HRS Norway



Reporting and payroll services

Foreign companies who have business activities in Norway, face certain reporting obligations based on Norwegian law. When hiring foreign employees / contractors to work in Norway, the main rule is that both the project concerning and the persons need to be reported to the Norwegian authorities.

The foreign employer is furthermore responsible to ensure sufficient and timely tax payments in Norway.

PwC HRS Norway assists a large number of foreign companies in complying with Norwegian registration, reporting and payroll obligations.

Expatriate tax assistance

In most countries, filing an income tax return is an individual obligation for the employee. In Norway, the tax return obligation exists for both Norwegian nationals temporarily working outside of Norway as well as foreign employees working in Norway.

It is most efficient for employers if their employees can focus fully on their tasks assigned and do not have to worry about possible administrative issues in this respect.

Every year, PwC HRS Norway assists over 2,500 employees in filing their Norwegian tax return.

Immigration

In general, all foreign employees require a work or residence permit to work in Norway.

Different rules apply depending on the country of nationality and the period of stay. A common misunderstanding is that there are no permit requirements when someone stays in Norway less than 3 months. This, however, depends on the country of nationality and on the type of work.

PwC HRS Norway can assist your company in:

- Assessing the type of work or residence permit (as well as visa) obliged for foreign nationals working in Norway
- Filing the required and suitable permit application
- Liaising with our contact persons within the Norwegian immigration authorities to follow up the application process

Together with our global immigration network, we can offer the same assistance for your Norwegian employees assigned abroad.



Social security

All persons living or working in Norway are compulsory members of the Norwegian national insurance scheme. They are entitled to benefits/support according to Norwegian legislation. However – what will be the consequences for your employee when working abroad – or a foreign employee working in Norway?

Does your company have a clear overview of where your international employees are covered for social security? Do you inform foreign employees and their family of their rights under the Norwegian social security system? Are you aware of saving opportunities of Norwegian employer's social security costs depending on the employment structure?

PwC HRS Norway can assist you and your employee to achieve the most beneficial solution during the assignment, by:

- Advising on the specific situation for each employee based on their circumstances
- Providing information concerning foreign social security schemes
- Advising on and filing of social security application forms

We offer services globally with help of our worldwide network of social security experts.

International Assignment Policy

Implementing an International Assignment Policy will help a company to ensure consistency in the remuneration policy towards international assignees.

PwC HRS Norway can assist your company in:

- Drafting a new or reviewing an existing international assignment policy, reflecting the internal agreements, processes and the company's HR strategy
- Offering solutions to obtain insight in the total costs of an assignment for your company
- Reviewing the internal processes around International Mobility within your company to increase efficiency

Short term assignments

Over the last years, we have seen more and more foreign employees working in Norway on short term projects. This leads to challenges for both the foreign and the Norwegian company to comply with all reporting, tax withholding, immigration and social security regulations.

We can help your company in structuring the short term assignments in a way to meet the needs of the business as well as making it possible to comply with all regulations.



For more information on Human Resource Services, contact:

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