

	Tax deduction card - how to apply as a foreign employee – how to apply as a foreign employee		Dok.id.:D00822
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Tax deduction card

Everyone who works in Norway must have a tax deduction card and a [Norwegian identification number](#) (D-number or national identity number). The tax deduction card is an electronic document that states how much tax your employer must deduct from your salary.

To work in Norway, you must do the following:

The first time you are in Norway to perform an assessment it is important that you meet **in person** at the tax office for an [ID control](#). You need to bring a valid ID-document, an employment contract and fill out the form [RF-1209](#) (also available at the tax office).

If you have an electronic ID, you will receive your tax deduction notice electronically. Other applicants will receive theirs by post.

Your employer receives the tax deduction notice electronically. The tax deduction card states how much tax your employer must deduct from your salary.

The tax deduction notice also states your Norwegian identification number (D-number).

Note that you need to renew your tax deduction card **every year**. If you do not have a tax deduction card, your employer must deduct 50 percent of your income. Your employer pays the deducted tax to the tax authorities on your behalf. If you have paid too much tax, you will be refunded any excess amount after you have received your tax assessment notice.

References

[D00204 Registration form - external assessor](#)
[D00679 Time specification - external assessor](#)
[D00678 Salary form - external assessor \(ARKIVERT\)](#)
[D00817 Travel expense claim form - external assessor \(ARKIVERT\)](#)
[D00203 Travel expense claim form - guidelines - external assessor](#)

External references

[Taxes/foreign employee \(The Norwegian Tax Administration\)](#)
[Governmental travel and subsistence rates](#)
[Tax deduction cards](#)
[ID control](#)
[RF-1209](#)
[Norwegian identification number \(D-number\)](#)