

Norway

Norway	2004				
	The tax/benefit position of single persons				
	Wage level (per cent of APW)	67	100	167	67
	Number of children	none	none	none	2
1. Gross wage earnings		211401	317101	528502	211401
2. Standard tax allowances					
Basic allowance					
Married or head of family					
Dependent children					
Deduction for social security contributions and income taxes					
Work-related expenses					
Other					
	Total	80400	80400	80400	113300
3. Tax credits or cash transfers included in taxable income		0	0	0	0
4. Central government taxable (ordinary) income (1 - 2 + 3)		131001	236701	448102	98101
5. Central government income tax liability (ordinary + personal)		15982	28878	78186	11968
6. Tax credits (applicable against local tax)					
Basic credit					
Married or head of family					
Children		0	0	0	0
Other					
	Total	0	0	0	0
7. Central government income tax paid (5)		15982	28878	78186	11968
8. State and local taxes (net of tax credits)		20698	37399	70800	15500
9. Employees' compulsory social security contributions					
Gross earnings		16489	24734	41223	16489
Taxable income					
	Total	16489	24734	41223	16489
10. Total payments to general government (7 + 8 + 9)		53169	91010	190209	43957
11. Cash transfers from general government					
For head of family					
For two children		0	0	0	34980
	Total	0	0	0	34980
12. Take-home pay (1-10+11)		158231	226091	338293	202423
13. Employer's compulsory social security contributions		27546	41318	68864	27546
14. Average rates					
Income tax		17.4%	20.9%	28.2%	13.0%
Employees' social security contributions		7.8%	7.8%	7.8%	7.8%
Total payments less cash transfers		25.2%	28.7%	36.0%	4.2%
Total tax wedge including employer's social security contributions		33.8%	36.9%	43.4%	15.3%
15. Marginal rates					
Total payments less cash transfers: Principal earner		35.8%	35.8%	49.3%	35.8%
Total payments less cash transfers: Spouse		n.a.	n.a.	n.a.	n.a.
Total tax wedge: Principal earner		43.2%	43.2%	55.1%	43.2%
Total tax wedge: Spouse		n.a.	n.a.	n.a.	n.a.

Norway	2004				
	The tax/benefit position of married couples				
	Wage level (per cent of APW)	100-0	100-33	100-67	100-33
	Number of children	2	2	2	none
1. Gross wage earnings		317101	422801	528502	422801
2. Standard tax allowances					
Basic allowance					
Married or head of family					
Dependent children					
Deduction for social security contributions and income taxes					
Work-related expenses					
Other					
	Total	113300	145100	160800	145100
3. Tax credits or cash transfers included in taxable income		0	0	0	0
4. Central government taxable (ordinary) income (1 - 2 + 3)		203801	277701	367702	277701
5. Central government income tax liability (ordinary + personal)		24864	33880	44860	33880
6. Tax credits (applicable against local tax)					
Basic credit					
Married or head of family					
Children		0	0	0	0
Other					
	Total	0	0	0	0
7. Central government income tax paid (5)		24864	33880	44860	33880
8. State and local taxes (net of tax credits)		32201	43877	58097	43877
9. Employees' compulsory social security contributions					
Gross earnings		24734	32979	41223	32979
Taxable income					
	Total	24734	32979	41223	32979
10. Total payments to general government (7 + 8 + 9)		81798	110735	144180	110735
11. Cash transfers from general government					
For head of family					
For two children		23320	23320	23320	0
	Total	23320	23320	23320	0
12. Take-home pay (1-10+11)		258623	335386	407642	312066
13. Employer's compulsory social security contributions		41318	55091	68864	55091
14. Average rates					
Income tax		18.0%	18.4%	19.5%	18.4%
Employees' social security contributions		7.8%	7.8%	7.8%	7.8%
Total payments less cash transfers		18.4%	20.7%	22.9%	26.2%
Total tax wedge including employer's social security contributions		27.8%	29.8%	31.8%	34.7%
15. Marginal rates					
Total payments less cash transfers: Principal earner		35.8%	35.8%	35.8%	35.8%
Total payments less cash transfers: Spouse		27.4%	35.8%	35.8%	35.8%
Total tax wedge: Principal earner		43.2%	43.2%	43.2%	43.2%
Total tax wedge: Spouse		35.7%	43.2%	43.2%	43.2%

The national currency is the kroner (NOK). In 2004, NOK 6.79 was equal to USD 1 (average of eleven months daily exchange rates). In that year the Average Production Worker earned NOK 317 101 (Secretariat estimate).

1. Personal income tax system

The personal income tax has two tax bases: *personal income* and *ordinary income*. Personal income is defined as income from labour and pensions. Personal income is a gross income base from which no deduction may be made. Ordinary income includes all types of taxable income from labour, pensions, business and capital. Certain costs and expenses, including interest paid on debt, are deductible in the computation of ordinary income.

1.1. Central government income tax

1.11. Tax unit

The tax unit is in most cases the individual (tax class 1), but joint taxation (tax class 2) is also possible and more favourable if the spouse has little or no own income. Single parents are also entitled to be taxed under the tax class 2 schedule. Children less than 17 years old are generally taxed together with their parents, but may be taxed individually. All other income earners are taxed individually (class 1).

1.12. Tax allowances applicable to an APW

There are no tax allowances applicable to an APW under the central government income tax (surtax). The tax base is personal income from which no deductions are allowed. As part of the overall tax rate of 28 per cent on ordinary income, 12.2 per cent is considered as central government income tax.

1.13. Rate schedule (surtax)

Rate (%)	Class 1 (NOK)	Class 2 (NOK)
0 up to	354 300	378 600
13.5	354 300-906 900	378 600-906 900
19.5	906 900 and over	906 900 and over

1.2. Local government income tax

The overall tax rate on ordinary income is 28 per cent. The local government (municipal and county) income tax is 15.8 per cent points of the overall rate. Tax on ordinary income is levied after taking into account a standard allowance of NOK 32 900 (class 1) and NOK 65 800 (class 2) in 2004. The deductions in the computation of ordinary income are:

1.21. Standard reliefs

- Basic allowance: each individual gets a minimum allowance equal to 24 per cent of personal income, with a minimum of NOK 4 000 and a maximum of NOK 47 500. For wage income each individual can choose a separate allowance of NOK 31 800 instead of the basic allowance. Hence, a wage earner would opt to choose this separate allowance as long as it exceeds the basic allowance to which they are entitled to.

1.22. Non-standard reliefs

The main non-standard allowances deductible from ordinary income are:

- Parent allowance: Documented expenses for child care limited to:
 - ❖ maximum NOK 25 000 for one child;
 - ❖ maximum NOK 30 000 for two or more children.

The allowance applies in general to the spouse who has the highest income. Unused parent allowance may be transferred to the spouse. The allowance is also applicable to single parents.

- Travel expenses related to work exceeding NOK 9 200.
- Labour union fees up to NOK 1 800.
- Donations to voluntary organisations up to NOK 6 000.
- Contributions to individual pension agreement schemes (IPA), maximum NOK 40 000.
- Premiums and contributions to occupational pension schemes in the private and public sector, unlimited.
- Unlimited deduction for interest payments.

The main non-standard tax credits are:

- Home savings scheme (BSU): The BSU scheme aims to encourage young people (under 34 years old) to save for a future home purchase. A wastable *tax credit* of 20 per cent of annual savings up to NOK 15 000 in special accounts is granted. Total savings may not exceed NOK 100 000.

1.3. Limitation on total tax payable

The total tax payable on ordinary income and net wealth may not exceed 80 per cent of ordinary income. If that is the case the tax on net wealth should be reduced. For net wealth exceeding NOK 1 000 000, the tax levied may not be less than 0.6 per cent of the surplus net wealth.

2. Social security contributions

2.1. Contributions to the national insurance scheme

2.11. Employees' contributions

Employees' contributions to the National Insurance Scheme generally amount to 7.8 per cent of personal wage income. Employees do not make contributions if their wage income is less than NOK 23 000. Once wage income exceeds this floor, an alternative calculation is made where the contributions equal 25% of the wage income in excess of the floor. The actual contributions made would represent the minimum between the alternative calculation and 7.8 per cent of the total wage income.

Contributions from the self-employed are 10.7 per cent of personal income attributable to labour up to twelve times “G”, which represents the basic amount that is used in the calculation of pensions from the National Insurance Scheme, and 7.8 per cent of the income that exceeds this threshold. In 2004, the average “G” is NOK 58 139. Self-employed in primary industries pay 7.8 per cent on their entire labour income.

2.12. Employers’ contributions

Employer’s social security contributions are due for all employees in both the private and the public sector. The contribution is geographically differentiated according to the municipality where the employee resides. The standard rates are 14.1, 8.3, 7.3 or 0 per cent of gross wage. The highest rate applies to central parts of southern Norway. Lower rates may apply under certain circumstances. The weighted average rate is approximately 13.03 per cent.

The employer’s social security contributions for employees aged 62 years and older are 4 percentage points lower than the standard rates, although not below zero per cent.

Where the gross wage of an employee exceeds sixteen times “G”, which represents the basic amount that is used in the calculation of pensions from the National Insurance Scheme, employers are required to make a supplementary contribution amounting to 12.5 per cent of the income that exceeds this threshold. In 2004, the average “G” is NOK 58 139.

3. Universal cash transfers

3.1. Transfers related to marital status

None.

3.2. Transfers for dependent children (child support)

The following transfers are available:

NOK 11 660 per child aged 0-18 years.

Single parents receive transfers for one more child than the actual number. Families living in the northernmost part of Norway receive extra child support of NOK 3 840 per year for each child aged 18 or under.

4. Main changes in tax/benefit systems since 2002

- From January 1, 2004 the geographical differentiated employer’s social security contribution-rates are changed due to an ESA (EFTA Surveillance Authority) ruling stating that differentiated rates are illegal according the EEA (European Economic Area) agreement with the EU. The differentiated rates will progressively be changed into a uniform rate over the period of 2004 to 2007.
- The additional child support of NOK 7 884 for children aged 1 and 2 years was abolished from August 1, 2003.
- An allowance of maximum NOK 6 000 for donations to voluntary organisations was introduced from January 1, 2003. Previously this allowance was coordinated with the allowance for labour union fees (with a combined maximum allowance).
- From July 1, 2002 the employer’s social security contribution-rates for employees aged 62 years or older were reduced by 4 percentage points, although not below zero per cent.

5. Memorandum items

5.1. Identification of an APW and calculation of earnings

The wage series used refers to production workers in the manufacturing sector (mining is excluded).

The figures relate to production workers only and do not include white-collar workers, supervisory workers, etc. The figures relate to manufacturing establishments affiliated with the Norwegian Employers' Confederation.

The calculation of annual wage earnings is as follows:

Annual wages + estimated payment for overtime.

The annual wages are calculated as the agreed payment for a wage earner working a normal agreed working-year. The calculation includes bonus payments and other allowances, but payments for overtime, sick leave, and an establishment's indirect wage costs are not taken into account.

5.2. Employers' contributions to private health and pension schemes

No information available.

2004 Parameter values

APW-wage	Ave_earn	317 101	Secretariat estimate
Central rate (pers)	Tax1_sch	0	354 300
Class 1		0.135	906 900
		0.195	
Class 2	Tax2_sch	0	378 600
		0.135	906 900
		0.195	
Central rate (ord)	Cent_rate_ord	0.122	
Local rate (ord)	Local_rate	0.158	
Allowances	Class_al_1	32 900	
	Class_al_2	65 800	
Basic relief	Basic_min	4 000	
	Basic_max	47 500	
	Basic_rel_rate	0.24	
	Basic_min_wage	31 800	
Soc security contribs	SSC_rate	0.078	
Employer	SSC_empr	0.1303	
Trygd. low.lim	SSC_low_lim	23 000	
pct.rate	SSC_low_rate	0.25	
Ref. Income "G"	SSC_G	58 139	
"G,, Multiple	SSC_Gmult	16	
Supplemental Rate	SSC_rate_sup	0.125	
Child cash transfer	Child_sup	11 660	

2004 Tax equations

The equations for the system for Norway in 2004 may be calculated on an individual or joint basis for married couples. Social security contributions are calculated on an individual basis. The calculation for Class 2 is always chosen for single parents and is chosen for married couples whenever this gives a lower value of tax than the corresponding Class 1 calculations. The functions which are used in the equations (Taper, MIN, Tax etc) are described in the technical note about tax equations. Variable names are defined in the table of parameters above, within the equations table, or are the standard variables “married” and “children”. A reference to a variable with the affix “_total” indicates the sum of the relevant variable values for the principal and spouse. And the affixes “_princ” and “_spouse” indicate the value for the principal and spouse, respectively. Equations for a single person are as shown for the principal, with “_spouse” values taken as 0.

Line in country table and intermediate steps	Variable name	Range	Equation
1. Earnings	Earn		
2. Allowances:	tax_al	J	IF(class=1, tax1_al_princ+tax1_al_spouse, tax2_al)
Class 1 tax allowance (ordinary)	tax1_al_princ	P	MIN(MAX(Basic_min_wage, MIN(earn_princ*Basic_rel_rate, Basic_max)))+Class_al_1, earn_princ)
Class 1 tax allowance (ordinary)	tax1_al_spouse	S	MIN(MAX(Basic_min_wage, MIN(earn_spouse*Basic_rel_rate, Basic_max)))+Class_al_1, earn_spouse)
Class 2 tax allowance (ordinary)	tax2_al	J	MIN(MAX(Basic_min_wage, MIN(earn_princ*Basic_rel_rate, Basic_max)), earn_princ)+MIN(MAX(Basic_min_wage, MIN(earn_spouse*Basic_rel_rate, Basic_max)), earn_spouse)+Class_al_2
3. Credits in taxable income	taxbl_cr	J	0
4. CG taxable income (ordinary)			
Class 1 taxable income	tax1_inc	B	Positive(earn-tax1_al)
Class 2 taxable income	tax2_inc	J	Positive(earn_total-tax2_al)
5. CG tax	CG_tax		IF(class=1, CG1_tax, CG2_tax)
Class 1 tax (personal+ordinary)	CG1_tax	B	Tax(earn, Tax1_sch)+Cent_rate_ord*tax1_inc
Class 2 tax (personal+ordinary)	CG2_tax	J	Tax(earn_total, Tax2_sch)+Cent_rate_ord*tax2_inc
6. Tax credits	tax_cr	P	0
7. CG tax	CG_tax	B	CG_tax
8. State and local taxes	local_tax	J	IF(class=1, local1_tax_total, local2_tax)
Class 1 local tax	local1_tax	B	(Local_rate*(tax1_inc_princ+tax1_inc_spouse))-tax_cr
Class 2 local tax	local2_tax	J	(Local_rate*tax2_inc)-tax_cr
Favourable class	class	J	1+((CG2_tax_excl+local2_tax)<(CG1_tax_excl_total+local1_tax_total))
9. Employees' soc security	SSC	B	MIN(earn*SSC_rate, Positive(SSC_low_rate*(earn-SSC_low_lim)))
11. Cash transfers	cash_trans	J	(children>0)*Child_sup
13. Employer's soc security	SSC_empr	B	earn*SSC_empr+Positive(earn-SSC_G*SSC_Gmult)*SSC_rate_sup

Key to range of equation:

B calculated separately for both principal earner and spouse.

P calculated for principal only (value taken as 0 for spouse calculation).

J calculated once only on a joint basis.

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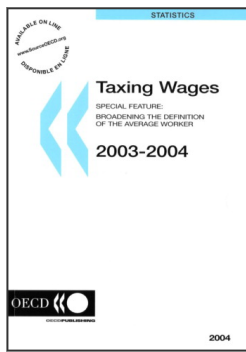
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