

Statement of Employer's National Insurance Contributions – Accompanying form to Certificate of Pay and Tax Deducted (CPTD) 2011

Amendment

| | | | | | | | | |
|-------------------------------|--|--|----------------------|---|-----------------------|-----------------------|-----------------------|--|
| 1.0 To (tax collector) | | From (employer) | | 2.0 Method of calculating employer's National Insurance contributions (check one box only) | | | | |
| | | Organisation number/Personal ID number | Business sector code | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | |
| | | Name | | AA | BB | CC | DD | |
| | | Address | | EE | GG | JJ | | |
| | | Postal code | Postal district | | | | | |
| | | Telephone | E-mail address | | | | | |
| | | | | 3.0 Total, other de minimis aid | | | | |
| | | | | Total | | | | |

| | | | | | |
|---|--|---|--|--|--|
| 4.0 Summary of Certificate of Pay and Tax Deducted | | | | 5.0 Svalbard | |
| 4.1 Number of electronically submitted CPTDs | | 4.4 Total reportable remuneration in electronically submitted CPTDs | | 5.1 Number of CPTDs | |
| 4.2 Number of manually submitted CPTDs | | 4.5 Total reportable remuneration in manually submitted CPTDs | | 5.2 Remuneration liable to payroll withholding tax | |
| | | 4.6 Disbursements below the reportable limit | | 5.3 Payroll withholding tax | |
| 4.3 Total payroll withholding tax (submitted electronically and manually) | | 4.7 Total | | | |

| 6.0 Basis for employer's National Insurance contributions | | | | | | | | |
|--|---------------------|-------------------|------|-------|-----------------------|-------------|------------|-----------|
| Organisation number | Municipality number | Municipality name | Zone | Basis | Pension contributions | Gross total | Reimbursed | Net total |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | | | | | | |

| | | | | | |
|--|--|---|--|--|--|
| 7.0 Foreign employees (USA/Canada) (category 1) | | 8.0 Foreign employees (category 2) | | 9.0 Total of all codes for manual CPTDs | |
| 7.1 Basis | | Number of months | | Total | |
| 7.2 Reimbursed | | | | | |

| | | | |
|---|--|--|-------------------------------|
| 10.0 Pensjon | | | |
| 10.1 Does the employer have a pension arrangement for the employees? Yes <input type="radio"/> No <input type="radio"/> | | | 10.2 Name of pension provider |

| | |
|-----------------------|-----------|
| 11.0 Signature | |
| Date | Signature |

Guidelines

This statement shall be enclosed with the Certificate of Pay and Tax Deducted 2011 (CPTDs) and sent to the tax collector in the tax municipality before 31 January. For employers engaged in fishing and whaling/sealing the deadline for submission is 20 February. Employers who have submitted the CPTDs electronically, must send the statement as soon as they receive confirmation of receipt of the data, usually before 10 February. If no such confirmation is received by 15 February, the Directorate of Taxes should be contacted. Employers who submit CPTDs via Altinn, will get a pre-completed statement for the year from the Directorate of Taxes under Received items in Altinn. The tax collector will also receive a copy of the statement, so that the employer does not have to send it. If the statement concerns a change to a previously submitted statement, you should only state the increase or reduction. All amounts must be stated in whole kroner.

1.0 To (tax collector)/ From (employer)

State the name and address of the tax collector (municipal treasurer) in the municipality to which you have submitted recording sheets and paid employer's National Insurance Contributions and payroll withholding tax during the last income year. You must provide information about the employer, including organisation number (personal ID number), business sector code, name, address, telephone number and e-mail address. The two latter fields must be filled in so that the employer can be contacted in the event of any errors or omissions in the annual statement.

2.0 Method of calculating employer's National Insurance Contributions

If the business consists of mixed activities, several statements must be submitted – one for each method of calculation.

AA - General business sectors

BB - Healthcare enterprises, some parts of the central government adm.

CC - Production of certain steel products and ship yards.

DD - Agriculture and forestry, fisheries etc.

EE - Reporting of payroll withholding tax only

GG - Road transport

JJ - Deduction for Svalbard (calculation of contribution gives 0)

For more information, see the guidelines for the recording sheet for employer's National Insurance contributions and payroll tax withholdings, or Notification no 3/11 from the Directorate of Taxes: Arbeidsgiveravgift til folketrygden for 2011 ("Employers' National Insurance Contributions for 2011" – in Norwegian only). These are available at www.skatteetaten.no. For more information, contact your local tax collector.

3.0 Total, other de minimis aid

The employer is obliged to state other public subsidies received in 2011 if such subsidies fall under the scope of Regulation (EC) No.1998/2006 relating to de minimis aid. This only applies to enterprises that can calculate differentiated rates within the tax-free amount (de minimis aid), i.e. enterprises covered by the provisions of the National Insurance Contributions Decision* section 2 (zone 1a) and section 4 (steel production and ship yards.). Any remaining part of the tax-free amount shall be reduced by other de minimis aid received. The maximum amount of such subsidies was NOK 530,000 in 2011. For enterprises engaged in road transport, the maximum amount was NOK 265,000 in 2011.

4.0 Summary of Certificate of Pay and Tax Deducted

4.1 State the total number of electronically submitted CPTDs.

4.2 State the total number of manually submitted CPTDs enclosed with this statement.

4.3 State total payroll tax withholdings from both electronically submitted and manually submitted CPTDs.

4.4 Add up all reportable amounts from all the electronically submitted CPTDs - with the exception of codes 000, 250, 311 up to and including 315 and 950.

4.5 Add up all reportable amounts from all the manually submitted CPTDs - with the exception of codes 000, 250, 311 up to and including 315 and 950.

4.6 Disbursements below the reportable limit: State disbursements to persons who have received NOK 1,000 or less during the year. When the disbursement concerns work relating to the payer's home or holiday home, the corresponding limit is NOK 4,000. For disbursements from tax-exempt companies, associations and institutions as mentioned in the Taxation Act section 2-32 first sentence, this limit is NOK 4000.

4.7 Total: Add up the amounts in fields 4.4-4.6

5.0 Svalbard

Employers with employees on mainland Norway and on Svalbard shall send in two statements, one to the tax collector in the tax municipality and one to the tax collector for Svalbard at Tax Norway North (Skatt nord). The statement for the tax collector for Svalbard is to be given the method of calculation JJ. The fields under 5.0 are to be completed only by employers with employees who are taxable under the Svalbard Tax Law (svalbardskatteloven). The number of certificates of pay and deductibles on Svalbard shall be stated under 4.0 and 9.0 in addition to under 5.0.

6.0 Basis for employer's National Insurance contributions

The organisation number of the entity for which National Insurance contributions are to be calculated. For mobile enterprises, see Notification no 3/11 from the Directorate of Taxes.

Municipality number/name: The number and name of the municipality from which the entity operates.

Zone: The zone from which the entity operates (1, 1a, 2, 3, 4, 4a or 5).

Basis: State the total basis for calculating National Insurance contributions, including disbursements below the reportable limit that are liable to National Insurance contributions.

Pension contributions: The employer's share of contributions/premiums to group pension schemes (including mandatory occupational pensions) paid during the course of the year, on which National Insurance contributions must be paid.

Gross total: Add up the basis and pension contributions.

Reimbursed: Enter the basis for reimbursement (sickness pay etc. reimbursed by NAV) which will reduce the basis for calculating National Insurance contributions.

Net total: Gross total minus reimbursed amount.

7.0 Foreign employees – special percentage rate

This applies to employees deployed from the USA or Canada, and who fall under the scope of the provisions set out in the Ministry of Labour and Social Inclusion' annual Regulation on National Insurance contributions for such employees. National Insurance contributions shall be paid according to the specified rate provided that National Insurance contributions are payable pursuant to the National Insurance Act section 23-2. For 2011, the rate is 7%. Enter the basis for calculating the employer's National Insurance contributions and the reimbursed amount. The basis for calculating the employer's National Insurance contributions and the reimbursed amount shall not be included under 6.0.

8.0 Foreign employees – fixed monthly amount

This applies to seafarers who are foreign citizens and who are insured pursuant to the National Insurance Act section 2-6. For 2011, the employer's National Insurance contribution is NOK 347 per month per employee, regardless of the number of days of service per month. State the number of months.

9.0 Total

State the total of all amounts entered under the various codes in the manually submitted CPTDs

10.0 Pension

Employers shall inform whether a pension arrangement for the employees has been established. If a pension arrangement has been established, the name of the pension provider shall also be mentioned.

11.0 Signature

The employer's signature confirms that the statement is in accordance with my/our accounts/annotations and that to the best of my/our knowledge it is not incorrect. I/we are aware that it may be a punishable act to provide incorrect or incomplete information.