

07. October 2014

Do you have employees working in Norway? If so, you have to submit the a-melding in 2015.

This letter contains important information affecting foreign enterprises with business activities in Norway. In 2015, all enterprises doing business in Norway must declare employment- and income information every month in the new a-melding. The a-melding replaces Employer's payment record for National Insurance contributions and payroll withholding tax (RF-1037), Certificate of Pay and Tax Deducted (CPTD), and the annual settlement for employer's national insurance contributions and advance tax deductions.

The a-melding must be submitted electronically *every month*. More information can be found on our website: www.altinn.no/en/-/Get-ready-now/NUF/

How to submit the a-melding

The a-melding is submitted through Altinn – the official Norwegian online portal. The a-melding can be submitted in one of the following ways:

An accountant, advisor, solicitor, auditor or another representative with access to Altinn can submit the a-melding for you.

- Contact your representative and review the current work distribution; it may be practical to gather payouts and reporting with one authority

You can register the a-melding directly in Altinn if you have a limited number of employees

- The condition depends on the number of active employments per calendar month. The number of recommended employees will be published online in November at www.altinn.no/en/-/Get-ready-now/NUF/

You can submit the a-melding from an Altinn-integrated payroll system

- If you currently have an Altinn-integrated payroll system, submit the a-melding through this
- If you need a payroll system ensure that it is adapted to the new scheme. Please refer to www.altinn.no/en/-/How-to-report/

What is the a-melding?

The a-melding contains information on salaries and remunerations in the given period.

The a-melding must be submitted **by the 5th of the month after payouts have been made.**

Important

Information for the income year 2014 must be submitted on the old (existing) forms.

This means you can submit the CPTD for 2014 via Altinn/paper/CD etc., but all *information for 2015 must be submitted electronically.*



A-ordningen

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You can submit the a-melding on paper if you have two or fewer employees

- The relevant form will be published online in November at www.altinn.no/en/-/How-to-report/

Begin preparing for a-ordningen now

Establish access and necessary roles in Altinn

In order to submit the a-melding you must have the allocated role as "General manager/ managing director" or "Contact person" in the Register of Legal Entities. This role can be re-delegated to an employee or an external representative/consultant. Create the role "a-melding" if the role is to be re-delegated.

- Ensure your enterprise is registered with the correct information about the general manager and representative/consultant in the Register of Legal Entities (D-number, name, postal address)
- At least one of the roles needs a valid D-number
- If you do not have a D-number, go through the relevant procedure as described here: www.altinn.no/en/-/Get-ready-now/NUF/
- If necessary, re-delegate the relevant roles in Altinn (requires successful login and PIN codes). Create the local role "a-melding" and delegate the required rights as described here: www.altinn.no/en/-/Get-ready-now/NUF/
- The role "a-melding" can be given to an organisation (organisation number) or person (F-number/ D-number)
- Start using the role "a-melding" by logging in to Altinn

Ensure that your enterprise- and employee information is correct

- Check the Register of Legal Entities to find the correct organisation number (of the legal unit) of your enterprise. Ensure that all sub units are registered with the correct business numbers. If your enterprise has employees, but no sub units, a business number is automatically generated for your enterprise. Employer's national insurance contributions and advance tax deductions must be reported on the organisation number (legal unit) in the a-melding, and employees must be assigned to a valid business number. Please see "More on enterprises and sub units" at www.altinn.no/en/-/Get-ready-now/NUF/. Additional information can be found here: www.altinn.no/en/-/A-meldingen/Contents-of-the-a-melding/

Where can you find more information?

The a-ordningen website:
www.altinn.no/en/-/

Contact EFF:
a-ordningen@skatteetaten.no

By contacting a Norwegian accountant, advisor, solicitor or a payroll system provider.

Prepare now

Choose *one* of the four submission methods.

Establish necessary roles and rights in Altinn. Go to www.altinn.no/en/-/Get-ready-now/NUF/ for a detailed description.

Ensure your enterprise is registered with the correct information in the Register of Legal Entities (www.brreg.no)

Review the new descriptions of occupational codes, see www.altinn.no/en/-/How-to-report/Guide-to-a-meldingen/

Adjust internal routines for registration and approval to ensure you meet the reporting deadline.



A-ordningen

ÉN MELDING – TRE ETATER

- Review the new occupation code descriptions at www.altinn.no/en/-/How-to-report/Guide-to-a-meldingen/
- The following information must be registered for income recipients reported on the form "Information about contracts, contractors and employees" (RF-1199):

- Income recipient with D-number
 - D-number
- Income recipient without D-number (only allowed for a limited time):
 - International identifier = Number, type and country

For example:

[number], passport number, Poland

OR

[number], social security number, USA

- Name
- Date of Birth
- Employee number (if applicable)

- If your enterprise does not report income recipients on RF-1199, the information in the a-melding must be registered as specified at www.altinn.no/en/-/How-to-report/Guide-to-a-meldingen/

Deadlines

The first deadline is the 5th of February (information from the preceeding month. The a-melding is reported in arrears).

The quarterly report is discontinued. Advance tax deductions and employer's national insurance contributions are to be paid every other month.

Adjust internal routines for registration and approval of data

- Ensure that you adapt internal routines in order to meet the reporting deadline of the new scheme
- If a representative/ consultant submits the a-melding on your behalf, ensure that this person has all the necessary information in advance of the monthly deadline

Do you need help to get started?

Please contact us via e-mail: a-ordningen@skatteetaten.no.

Visit our website: www.altinn.no/a-ordningen/en/-/

Kind regards,

NAV

The Norwegian Tax Administration

Statistics Norway

