



Simplifying Employment
Tasks Worldwide

Statutory Change Alert

Norway - Changes in tax rates and social security rates



NORWAY





MERCANS

We help you achieve your global ambitions

Thank you for trusting Mercans to outsource your HR and Payroll functions. We propose HR consulting services, actionable solutions, and cost-effective global payroll processing tools to energize your human capital management in real-time and augment your performance. We are dedicated to becoming your business growth facilitator.



Global Payroll Solutions – Boost your HR brand and employee satisfaction

Rationalize your HR budgets, monitor your data, and optimize your global payroll tasks in real-time. Systematize processes and streamline HRM lifecycles with HR Blizz™, our unified SaaS platform, to ensure your employees are paid accurately and on time.



PEO/GEO Services – Easily hire, deploy and manage your workforce abroad

A reliable Professional Employer Organization (PEO), Mercans is your trusted employer of record to globally select, engage, and manage highly qualified personnel on your behalf, through integrated Global Employment Outsourcing (GEO).



Global Talent Acquisition – Quickly fill vacancies with only the best candidates

Mercans supports you in designing/deploying long-term HR strategies and processing full-cycle recruitment. Our ATS Suite Mesar™ and our hiring experts help to screen, select, attract the right candidates for your organization and populate your pipeline of prequalified talents.



BPO Services – Reclaim the focus on your core activities to expand your business

Concentrate on the essentials: outsource non-primary activities and your front- and back-office functions to Mercans. Save the time, money, and energy needed to refine the value chain engagement of your customers and suppliers and increase revenue.



HR Management SaaS – Access customizable cloud-based online platforms

Centralize your HR function on an all-in-one user-friendly and self-service platform. Combined with the expertise of our consultants, the Mesar SaaS offers a built-in applicant tracking system and easy-integration features to improve internal processes.



Local Statutory Compliance – Forget the hassle of setting up branches abroad

Mercans seasoned HR advisory team are compliance experts specialized in local cultures, business protocols, and tax and legal specificities. They are committed to ensure quick go-to-market abroad and achieve a compliant global expansion, risk-free from A to Z.



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Mercans at a Glance

160+

Countries

20

Years of Success

1K+

Payroll and HR Specialists

22k+

Clients Worldwide

97%

Client Retention Rate

1.5X

Annual Revenue Growth

95k+

Largest Single Country
Payroll

25M+

Pay Slips per Annum

0

Security Breaches

Number one for outsourced payroll services, we are endorsed by international authorities.



Mercans has the highest industry quality and IT security certificate certificate





Norway - Changes in tax rates and social security rates

Change in personal deductions and minimum deductions for 2024

There is an increase in the personal allowance from NOK 79,600 to NOK 88,250. The government has also continued the upper limit for the minimum deductions at NOK 104,450 for salary and NOK 86,250 for pension respectively. The rates for the minimum deduction are also to remain unchanged at 46% for salary and 40% for pension.

New tax rates and brackets for 2024

Step	Income from	Income to	Percentage
1	0	208,050	0
2	208,051	292,850	1.7
3	292,851	670,000	4
4	670,001	937,900	13.6
5	937,901	1,350,000	16.6
6	1,350,001	999,999,999,999	17.6

Reduction in social security contributions for 2024

National Insurance contributions on wages reduced by 0.1%, thus reducing it from 7.9% to 7.8%.

Change in additional employer's contribution for 2024

The Government will also begin to phase out the temporary additional employer's national insurance contribution of 5%, which was introduced in the 2023 Budget, by increasing the threshold from NOK 750,000 to NOK 850,000.



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Changes in tax-free allowances for 2024

- The tax-free subsistence allowance for accommodation in temporary workers' sheds has increased from NOK 250 to NOK 400.
- The tax-free subsistence allowance for long-distance lorry drivers has increased from NOK 350 to NOK 400.
- For non-taxable allowance for travel between home and work, the mileage rate has been increased from NOK 1.70 to NOK 1.76. The lower allowance threshold has also increased from NOK 14,400 to NOK 14,950.

Travel deductions (travels to/from work and home visits) have a total, upper threshold of NOK 97,000 minus the non-deductible amount of NOK 14,950. The limitation applies to travels both within and outside the EEA area, and it includes actual expenses for road tolls, ferries, and air travel, etc.

- Below tax-free daily subsistence rates remain unchanged for 2024:
 - Travels between 6 and 12 hours: NOK 200 (the state rate that is often used is NOK 369, i.e. NOK 200 of that is tax free, the rest is taxable)
 - Travels over 12 hours without overnight stay: NOK 400 (the state rate that is often used is NOK 686 i.e., NOK 400 is tax free, the rest is taxable)
 - Travels with overnight stay at the hotel: NOK 658 (the state rate that is often used is NOK 940 i.e., NOK 658 is tax free, the rest is taxable)
 - Travels with overnight stay in other accommodation than hotel without cooking facilities: NOK 400
 - Travels with overnight stay in private accommodation or other accommodation with cooking facilities: NOK 102

Please contact your Mercans' services delivery team for any additional information regarding the implications of the above change



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They already trust Mercans





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What Makes Mercans your HR and Payroll Partner of Choice?

We Simplify Employment Tasks Worldwide

Everywhere for Everyone

We are a borderless people engagement enabler, driven by technology and innovation. We deliver bespoke human capital management services and global payroll solutions to empower businesses across 110+ countries regardless of their organizations' size and their industry. We pride ourselves on being global people experts with a striking local presence, committed to making your teams happy, and ensuring the consistent and sustainable growth of your organization.

Local Presence. Regional Strategy. Global Success

Supported by 500+ payroll and HR specialists with in-depth local knowledge, Mercans operate globally. Our pioneering human resources consulting services and trailblazing SaaS platforms are already satisfying 5,000+ international clients, ensuring timely measurable results and bottom-line savings. Thanks to success-oriented teams striving for excellence and taking care of our clients' tasks within budget, we have gained the trust of major multinational companies.

A Revolutionary Service Delivery System

Say goodbye to third-party service providers, offshore call centers, fragmented data, and endless chains of sub-contracts.

Mercans cloud-based SaaS Products, HR Blizz™ & Mesaar™, combine the performance of proprietary technologies with a human touch. Cost-effective, they are fully-compliant self-service tools, packed with smart built-in features for your peace of mind. All your data are integrated into single interfaces accessible from everywhere and on any device.

Trailblazing Cloud-Based SaaS Products

HR Blizz & Mesaar, our Software-as-a-Service platforms, both propose a preconfigured API integration capability with all the major global HRMS platforms, including SuccessFactors, Workday, Oracle HCM, and MS Dynamics. All Mercans systems and processes are GDPR compliant, ISO 9001, 20000, 27001 certified, and SOC 1 and SOC 2 audited. A registered Finpro expert, Mercans is also a member of the Global Payroll Association and the Global Payroll Management Institute.



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