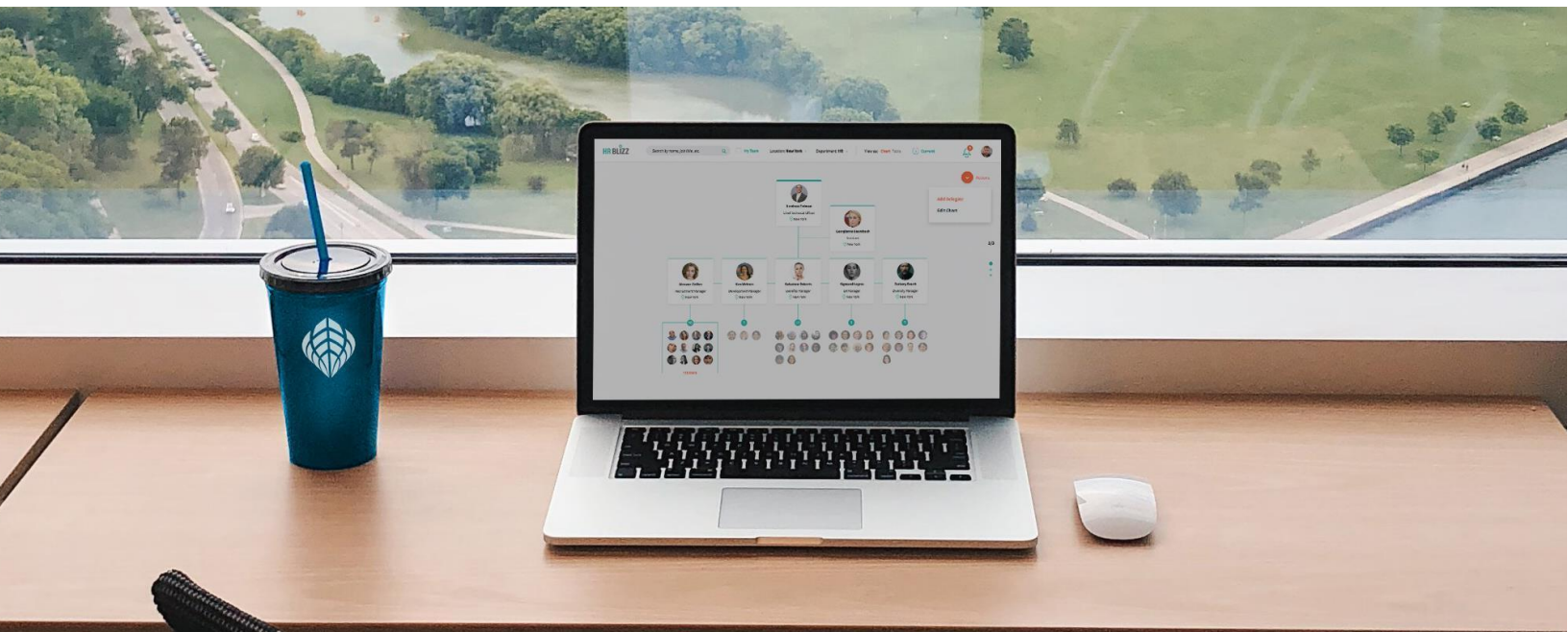


Statutory Change Alert

Norway – Employer Payroll Withholding & Wage Garnishments –

November 2025



NORWAY



Nov 13, 2025

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Employer Payroll Withholding & Wage Garnishments

Who is affected?

All employers with payroll obligations in Norway (including foreign employers that withhold Norwegian tax).

What is changing?

A. Tax withholding account (skattetrekkskonto) is discontinued and payment dates for advance withholding taxes are amended

From 1 Jan 2026, the requirement to transfer advance withholding to a blocked skattetrekkskonto is abolished. Instead, employers must pay advance withholding (forskuddstrekk) and wage garnishments (utleggstrekk) directly to the Tax Administration no later than the first working day after each payroll.

To implement the above, the authorities have provided January as a transitional month where the following process needs to be followed:

- Employers need to pay the 6th 2025 term from the skattetrekkskonto by 15 January 2026
- At the same time, employers need to begin ongoing payments of advance withholding directly to the Tax Administration for wages paid from January 2026.
- Update payment templates to the new account number, and ensure their accounting/payroll system supports ongoing payments.
- From 2026, employers need to report the actual payroll payment date in the A-melding

B. Refunds due from the skattetrekkskonto:

If money remains in the skattetrekkskonto after the employer has paid the 6th 2025 term:

- Under NOK 12,000: automatic refund after 10 April 2026.
- NOK 12,000 or more: you must apply for a refund.

C. Bank-guarantee alternative discontinued.



Existing guarantees are treated as terminated on 1 Jan 2026. Skatteetaten will not make claims under guarantees after Q1 2026.

D. Employer's National Insurance Contributions (arbeidsgiveravgift)

No changes have been made in the due date for the above contributions

E. Special case — Multi-country workers

If employees work in more than one country during a month, you can apply to defer the withholding due date to the 5th of the following month (where there is genuine uncertainty about Norwegian withholding at the payroll date).

F. Wage garnishments will be coordinated (samordnede utleggstrekk)

Multiple authorities' claims will be combined into one coordinated garnishment per employee. There will be a phased migration from 2026, and some legacy (old-scheme) garnishments will remain during transition; the old scheme will be fully wound down by 2029. Employers must therefore handle both coordinated and legacy garnishments in parallel for a period.

G. Reporting in the A-melding

Employers must report both advance withholding and garnishments on each payroll date in the A-melding.

From January 2026, separate A-melding codes will distinguish "utleggstrekk skatt" (tax garnishments under the current regime) from "samordnede utleggstrekk" (the new coordinated garnishments).

H. Payment details for garnishments

Coordinated garnishments are paid the day after payroll to the Collection Authority (Innkrevingsmyndigheten) in Skatteetaten using a new common account number. The KID is unique per employee and must be used on every payment for that person.

"Utleggstrekk skatt" shifts from term-based to monthly payment from January 2026 (the 6th 2025 term still follows the old due date).

Implementation Timeline

The above changes shall be implemented effective January 1, 2026 with the transitional period provided in the respective update.

[Please contact your Mercans' services delivery team for any additional information regarding the implications of the above change.](#)

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