Vocabulary for «Taxes and working life»

**Alderspensjon**
Old age pension – payments from NAV (the Norwegian Labour and Welfare Administration) to secure an income from the age of 67.

**Arbeidsavtale**
Employment contract – a written agreement about matters relating to the job, signed by both employer and employee at the start of the employment.

**Arbeidsgiver**
Employer – an enterprise or a person who hires or employs somebody to work.

**Arbeidstaker**
Employee – a person who is employed to work for an employer.

**Bruttolønn**
Gross salary – income or salary before tax deduction.

**Dagpenger**
Short-term unemployment benefit – payments from NAV if you lose your job.

**Ferie**
Holiday or vacation – free from work or school. In Norway everybody with a permanent job has the right to four weeks of holiday with pay every year.

**Feriepenger**
Holiday pay – payment from the employer instead of salary in connection with holidays, normally in June. Holiday pay is usually 10.2 per cent of last year’s salary. Some people have an agreement of five weeks of holiday and receive 12 per cent holiday pay.

**Foreløpig skatteberegning**
Preliminary tax calculation – the calculation of tax based on the figures in your tax return. If all the figures in the tax return are correct the preliminary tax calculation will be the same as the tax settlement.

**Introduksjonsprogram**
The introductory programme – a two-year full-time education programme for newly arrived refugees and their families. As a goal, the programme should lead to a job or further education in the course of two years. All adults who take part in the programme receive an “introductory support” as a kind of salary.
Lønns- og trekkoppgave
Certificate of Pay and Tax Deducted – an end of year certificate that shows your gross salary, your tax deduction etc. for last year. The employer should send the Certificate of Pay and Tax Deducted to the employee before February 1st.

Lønnsslipp
Pay slip – a receipt from the employer showing gross salary, tax deduction, net salary etc. You should get a pay slip in connection with every payment of salary, normally once a month; this is documentation that your employer has deducted tax from your salary.

Merverdiavgift Mva (moms)
Value added tax (VAT) – a tax that you pay when you buy goods or services.

Nettolønn
Net salary – gross salary minus tax, normally transferred to your bank account. For certain employees a pension contribution and union dues are also deducted before the net salary is paid.

Prøvetid
Probationary employment – usually for the first three to six months in a new job. The employer and the employee can both break the employment contract at short notice within this period.

Restskatt
Tax arrears – if your tax deduction is less than what is shown in the tax settlement notice you have to pay the difference.

Selvangivelse
Tax return – a survey from the Tax Administration of salary, assets, interest income, debts/mortgages and debt interest and other deductions from last year.

Skatt
Tax – money that persons living in Norway have to pay to maintain the welfare state.

Skatteklaasse
Tax class – there are two different tax classes, 1 and 2. Most people are in class 1. Single parents and married couples with low income are in class 2. In tax class 2 you get higher deductions and lower tax.

Skattekort
Tax deduction card – everybody who is working needs a tax deduction card from the Tax Administration showing how much tax should be deducted from the salary. The tax deduction card is either a table card or a percentage card.

Skatteoppgjør
Tax settlement – a comparison between the final tax calculation and the preliminary tax deduction. The settlement shows whether you will have some tax refunded or whether you will have to pay tax arrears.
**Skattetrekk (forskuddstrekk)**  
**Tax deduction (preliminary deduction)** – a deduction from your wages, based on your tax deduction card, as a prepayment of tax.

**Sluttattest**  
**Job leaving document** – a letter of reference from your employer when you leave a job. The document should show what tasks you have performed and the length of the employment.

**Svart arbeid**  
**Illegal (black) work** – term used about work that is done without paying taxes and therefore not contributing to the welfare state.

**Sykepenger**  
**Sick pay** – payments from NAV or your employer when you are ill.

**Velferdsstaten**  
**The welfare state** – the Norwegian state secures everybody in society an equal right when it comes to health, education, various social benefits etc.