

Norway Gazettes Regulation on Contributions to National Insurance for 2023 Under Social Security Agreements with Canada and United States

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Report from IBFD Tax Treaties Unit

Norway has gazetted a regulation that sets the rates for contributions to the national insurance for workers posted to Norway from Canada and the United States, for the year 2023. This regulation covers employees in Norway who:

- in accordance with [article 5\(2\)](#) and [\(8\)](#) of the [Norway - United States Social Security Agreement \(2001\)](#), or
- in accordance with [article 7](#) of the [Canada - Norway Social Security Agreement \(2012\)](#),

are compulsory members of the Norwegian National Insurance Scheme's sickness benefit section while working in Norway.

The regulation generally applies from 1 January 2023. From the same day, Regulation FOR-2021-12-22-3851 of 22 December 2021 is repealed.

For the full text of the regulation (FOR-2022-12-22-2492), published in the Official Gazette on 28 December 2022, see [here](#) (in Norwegian only).