CHECKLIST FOR RESEARCH PERSONNEL ABROAD WHO ARE REGISTERED AS EMPLOYEES OF THE RESEARCH COUNCIL

1. **Research personnel abroad who are registered as employees of the Research Council** normally also serve as the designated Project Owner for the research project, and will therefore receive *both* a contract for R&D activities from the relevant research department at the Research Council *and* an employment contract issued by the Human Resources Department (HR Department). Both of these documents must be signed and returned as soon as possible to enable the Research Council to begin disbursement of your salary.

   You must submit a valid **tax deduction card** to the Research Council. See below for more information about taxes for individuals working abroad, etc.

   Please note that there will be a difference between the amount of your project allocation and your personal salary. The total amount of your project allocation is specified in your R&D contract, while your annual gross salary is specified in your employment contract. The rates that the Research Council utilises in its contract documents include social security costs such as employers' national insurance contributions, holiday pay and pension contributions as well as general operating expenses. Thus, the salary payment that is disbursed directly to you will be less than the total sum of your project budget.

   Salary is paid out in conformance with the Norwegian government pay scale and is disbursed once a month.

   General operating expenses will be paid out as reimbursement after valid receipts have been submitted to the relevant research department at the Research Council.

   The names of designated contact persons in the research department and the HR Department are provided in the contract for R&D activities and the attachment to the employment contract.

2. Funding for **grants for overseas research** is awarded under specific conditions that are set out in the allocation letter or the contract for R&D activities.

   Please note that overseas research grants represent the Research Council's *contribution* towards living costs and added costs of settling in associated with a research visits abroad, including travel expenses. This is a fixed amount that is determined on the basis of information from the grant application and the rates in use at the time of the grant allocation. This amount will normally only be adjusted if there are grounds indicating that a reduction in the allocation is warranted.

   Disbursement: Recipients must submit a written request for disbursement of the grant./.

3. **Items of special importance:**

Requirements vis-à-vis the public authorities: It is your responsibility to find out whether you need to obtain a work and/or residence permit for the country in which you will be staying. It is also your responsibility to find out the relevant rules and regulations pertaining to taxation, etc. See under point 4 for more information.

Personal arrangements : You must make sure that all your personal arrangements, such as passports, housing, schools, insurance arrangements, bank connections, etc., are in order for you and your family members. Be sure to make your travel plans well in advance, and it may be wise to check ticket prices from several sources. Be sure to pack information material that presents Norway, the Nordic countries and the subject field you represent.

4. **Contact and consult** colleagues who have experience from similar research stays abroad. Make sure that your professional and personal associates in the country you are visiting know how to reach your contact person in Norway.

The Research Council does not provide assistance when dealing with matters of a legal and financial nature, but here are a few important points to remember:

Taxation:
Contact your municipal tax office well before you leave and ask for an assessment of your tax situation during your stay abroad. Norway has entered into tax agreements with a number of different countries, but the substance of these may differ widely. Changes in your tax withholding rates will make it necessary for you to provide your employer (the Research Council) with a new tax deduction card. Make sure that your local tax office knows the dates of the period during which you will be gone.

Grants for overseas research are subject to a filing requirement and will be reported to the tax authorities. All grant recipients will receive a pay slip and are required to ensure that the amount is entered appropriately in their personal tax return. To avoid taxation of the grant as income, it is essential that the monies are used as planned, i.e. to cover documented costs of settling in and other associated extra costs incurred in connection with a research visit abroad. Any surplus may be liable to taxation, and will be subject to assessment by the tax authorities. Grant recipients must be able to provide the tax authorities with original receipts to document their extra costs upon request. The Research Council emphasises that practice in connection with taxation may vary from person to person.

Useful links:
Directorate of Taxes: www.skatteetaten.no
List of limited tax conventions between Norway and other states:
http://www.regjeringen.no/nb/dep/fin/tema/Skatter_og_avgifter/skatteavtaler/Skatteavtaler-Liste.html?id=450647&epslanguage=NO

National insurance:
It is essential that you maintain your membership in the Norwegian National Insurance Scheme (norsk folketrygd) in the event that you should become ill, pregnant or have

need of health care services while abroad. Membership in the National Insurance Scheme ensures that you are entitled to sickness and maternity benefits, and is a requirement for the Research Council to be able to continue to pay a grant-holder's salary during sick leave or maternity leave. To be eligible for national insurance benefits, you must submit an application for insurance during a stay abroad to the international affairs office of the Norwegian Labour and Welfare Service (NAV Utland), P. O. Box 8138, Dep., NO-0033 Oslo, tel.: (+47 23 31 13 00). The form may be downloaded from www.nav.no Some of the information on this form must be confirmed by the employer (the Research Council). Please fill the form out as completely as possible before sending it to the Research Council for further processing. This form must be submitted to the Labour and Welfare Service several months before your departure, and should be sent via the HR Department.

The entry into force of the EEA Agreement on 1 January 1994 established as a *general rule* that employees from an EEA country are eligible for benefits under the national insurance scheme of the country of work (another EEA country). It is strongly recommended that you nonetheless complete and submit the abovementioned form even if you will be carrying out your research in another EEA country. For more information, please consult your local NAV office or NAV Utland.

Insurance:
You will be covered by travel insurance under the Research Council's general agreement with Europeiske reiseforsikring, policy number 7942356. Please note that this coverage only applies to work-related travel for which travel expense records will be submitted (e.g. to conferences, etc., at sites other than the place of work abroad) and not to the actual research stay abroad. As an employee of the Research Council, you are also covered under group life insurance policy number 76793904 V035 001 with Gjensidige Forsikring.
Please contact your own insurance company to maintain adequate personal insurance coverage during your stay abroad.

Work and residence permits:
In addition to your passports, you may need to apply for visas and special work and residence permits in your host country. The host institution and the relevant country's diplomatic mission in Norway can provide you with the necessary information. *Be sure to apply for these documents well in advance of your departure, as processing may take some time.*

The entry into force of the EEA Agreement on 1 January 1994 has in many cases eased restrictions relating to work and residence for EEA nationals in other EEA countries. EEA nationals must have a passport or corresponding identity papers to enter another EEA country. The local police station will be able to provide you with further details.

Notification of move abroad:
The Tax Directorate must have notification of your move abroad for the National Registry if no family members will be living in your residence in Norway, and if your stay abroad is to last more than six months. For more information, go to http://www.skatteetaten.no/Templates/Skjema.aspx?id=7512&epslanguage=NO

Notification to military authorities:
Remember to notify the military authorities if you are under obligation to attend refresher exercises, etc.

ANSA
ANSA – Association of Norwegian Students Abroad is an independent organisation for Norwegian students spending at least six months studying abroad. For more information, go to the ANSA website www.ansa.no or dial 04544 (from within Norway).

5. **Information material**
English-language information material about the **Research Council of Norway** is available on request. For more information about the Research Council, go to: http://www.forskningsradet.no/

6. **Something we missed?**
The Research Council appreciates all input regarding items that should be included in this checklist. Good luck with your research abroad!

The Research Council of Norway office address:
Stensberggata 26
Mailing address:
P.O. Box 2700, St.Hanshaugen, NO-0131 OSLO
Telephone: (+47) 22 03 70 00
Telefax: (+47) 22 03 70 01.
e-mail: post@forskningsradet.no