

## Update as 1<sup>st</sup> of January 2023 for Per Diem /Mileage taxable and Nontaxable allowance

As of 1<sup>st</sup> January 2023, the state rates for Per diem have been updated. The Tax Authorities has also updated the taxfree Per Diem rates. Per diem rates are updated for travels in Norway and for travels abroad.

Below you will find the effective rates from 1<sup>st</sup> of January 2023.

### Domestic travels

Particulares	Pr 1.st of January 2023	
	State rates	Taxfree
<b>Overnight stay</b>		
Hotel	NOK 872	NOK 634
Boarding house, dorm w/o cooking facilities	NOK 872	NOK 177
Barracks with cooking facilities and privat stay	NOK 872	NOK 98
Extra day 6 – 12 hours	NOK 342	Taxfree rate depends on the accommodation, ref above
Extra day over 12 hours	NOK 637	
<b>Meal deductions overnight travels</b>		
Breakfast	20% of full rate NOK 872	20% of taxfree rate
Lunch	30% of full rate NOK 872	30% of taxfree rate
Dinner	50% of full rate NOK 872	50% of taxfree rate
<b>Meal deductions – extra day</b>		
Breakfast	20% of actual rate	20% of taxfree rate
Lunch	30% of actual rate	30% of taxfree rate
Dinner	50% of actual rate	50% of taxfree rate
<b>Daytrips</b>		
Diet 6-12 hours	NOK 342	NOK 200
Diet over 12 hours	NOK 637	NOK 400
<b>Meal deductions daytrips</b>		
Breakfast	20% of actual rate	20% of taxfree rate
Lunch	30% of actual rate	30% of taxfree rate
Dinner	50% of actual rate	50% of taxfree rate
<b>Night allowance</b>	NOK 435	NOK 435
<b>Milage allowance – business trip</b>		
Milage all cars	NOK 4,48 pr km	NOK 3,50 pr km
Passenger allowance per passenger	NOK 1,00 pr km	NOK 1,00 pr km
Carriage allowance	NOK 1,00 pr km	NOK 1,00 pr km

<b>Milage allowance – commuter travel</b>		
Commuter travel	-	1,70 pr km



## International travels

Particulæres	Pr 1.st of January 2023	
	State rates	Taxfree
<b>Overnight stay</b>		
Hotel	As per agreement	NOK 634
Boarding house, dorm w/o cooking facilities	As per agreement	NOK 177
Barracks with cooking facilities and privat stay	As per agreement	NOK 98
Extra day 6 – 12 hours	50 % of rate as per agreement	Taxfree rate depends on the accommodation, ref above
Extra day over 12 hours	Full rate as per agreement	
<b>Meal deductions overnight travels</b>		
Breakfast	20% of full rate	20% of taxfree rate
Lunch	30% of full rate	30% of taxfree rate
Dinner	50% of full rate	50% of taxfree rate
<b>Meal deductions – extra day</b>		
Breakfast	20% of actual rate	20% of taxfree rate
Lunch	30% of actual rate	30% of taxfree rate
Dinner	50% of actual rate	50% of taxfree rate
<b>Daytrips</b>		
Diet 6-12 hours	50 % of rate as per agreement	NOK 200
Diet over 12 hours	Full rate as per agreement	NOK 400
<b>Meal deductions daytrips</b>		
Breakfast	20% of actual rate	20% of taxfree rate
Lunch	30% of actual rate	30% of taxfree rate
Dinner	50% of actual rate	50% of taxfree rate
<b>Milage allowance – business trip</b>		
Milage all cars	NOK 4,48 pr km	NOK 3,50 pr km
Passenger allowance	NOK 1,00 pr km	NOK 1,00 pr km
Carriage allowance	NOK 1,00 pr km	NOK 1,00 pr km
<b>Milage allowance – commuter travel</b>		
Commuter travel	-	1,70 pr km

Two conditions must be fulfilled in order to raise per diems on daytrips

1. The employee must be on a business trip
2. The employee must have additional meal expenses
  - a. Employees who travel on a regular basis (ex: Craftsmen, consultants, sales personnel) are not expected to have additional meal expenses and will not fulfill this requirement.

- b. If such employees are reimbursed for meal expenses, this is also taxable.
- 3. These conditions also apply for daytravels abroad

