|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | |  |  |  |  |  | | --- | --- | --- | --- | --- | | |  |  |  |  | | --- | --- | --- | --- | | |  |  |  | | --- | --- | --- | | |  |  | | --- | --- | | |  | | --- | | [**Åpne i nettleser**](http://clicklink.nhoreiseliv.no/m/1/26640850/02-b18326-4b79439c546b405b977fda3222bedaec/2/258/79978edf-bdb4-48df-a482-53f1b42a5f95) | | | | | | |
| |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | | |  |  |  |  | | --- | --- | --- | --- | | |  |  |  | | --- | --- | --- | | |  |  | | --- | --- | | |  | | --- | |  | | | | | |  |  |  | | --- | --- | --- | | |  |  | | --- | --- | | |  | | --- | | [Praktisk håndtering av nye tipsregler](http://clicklink.nhoreiseliv.no/c/4/?T=MjY2NDA4NTA%3AMDItYjE4MzI2LTRiNzk0MzljNTQ2YjQwNWI5NzdmZGEzMjIyYmVkYWVj%3AYmZyLWhvbHRoQGNvbWJpdGVsLm5v%3AY29udGFjdC1hM2IyMjExYWJjZjlkZjExYWI4NzAwNTA1Njg5MDAxMS1kMmZiNDI3NjQzMTU0ODI3YTcxMzUzMWNlYTdhMzk1Mg%3AZmFsc2U%3AMA%3A%3AaHR0cHM6Ly93d3cubmhvcmVpc2VsaXYubm8vbWVkbGVtc3NpZGVyL3RpcHM_X2NsZGVlPVltWnlMV2h2YkhSb1FHTnZiV0pwZEdWc0xtNXYmcmVjaXBpZW50aWQ9Y29udGFjdC1hM2IyMjExYWJjZjlkZjExYWI4NzAwNTA1Njg5MDAxMS1kMmZiNDI3NjQzMTU0ODI3YTcxMzUzMWNlYTdhMzk1MiZlc2lkPWUzNTkzYTIzLTM1ZWUtZTgxMS04MTE4LTAwNTA1NmI3NjJiNg&K=D6Qyp8yiL7jJDLy7xc5XnQ)  [**På tross av motstand fra NHO Reiseliv har regjeringen foreslått nye regler for håndtering av tips fra 1. januar 2019.**   De nye reglene innebærer at serveringssteder må betale arbeidsgiveravgift av tips, og at tips skal inngå i grunnlaget for feriepenger, sykepenger og pensjonsinnbetalinger på lik linje med tradisjonelle lønnsgoder.  NHO Reiseliv har utarbeidet en modell for kostnadsnøytral håndtering av tips i bedriften, samt en juridisk vurdering av praktiske spørsmål.  Innholdet er kun tilgjengelig for bedrifter som er medlem i NHO Reiseliv. Logg inn med din registrerte epostadresse.](http://clicklink.nhoreiseliv.no/c/4/?T=MjY2NDA4NTA%3AMDItYjE4MzI2LTRiNzk0MzljNTQ2YjQwNWI5NzdmZGEzMjIyYmVkYWVj%3AYmZyLWhvbHRoQGNvbWJpdGVsLm5v%3AY29udGFjdC1hM2IyMjExYWJjZjlkZjExYWI4NzAwNTA1Njg5MDAxMS1kMmZiNDI3NjQzMTU0ODI3YTcxMzUzMWNlYTdhMzk1Mg%3AZmFsc2U%3AMQ%3A%3AaHR0cHM6Ly93d3cubmhvcmVpc2VsaXYubm8vbWVkbGVtc3NpZGVyL3RpcHM_X2NsZGVlPVltWnlMV2h2YkhSb1FHTnZiV0pwZEdWc0xtNXYmcmVjaXBpZW50aWQ9Y29udGFjdC1hM2IyMjExYWJjZjlkZjExYWI4NzAwNTA1Njg5MDAxMS1kMmZiNDI3NjQzMTU0ODI3YTcxMzUzMWNlYTdhMzk1MiZlc2lkPWUzNTkzYTIzLTM1ZWUtZTgxMS04MTE4LTAwNTA1NmI3NjJiNg&K=vWuRF2Xr3YdtX7DIY0VDfA)  *NB! På* [*Arbinn.no*](http://clicklink.nhoreiseliv.no/c/4/?T=MjY2NDA4NTA%3AMDItYjE4MzI2LTRiNzk0MzljNTQ2YjQwNWI5NzdmZGEzMjIyYmVkYWVj%3AYmZyLWhvbHRoQGNvbWJpdGVsLm5v%3AY29udGFjdC1hM2IyMjExYWJjZjlkZjExYWI4NzAwNTA1Njg5MDAxMS1kMmZiNDI3NjQzMTU0ODI3YTcxMzUzMWNlYTdhMzk1Mg%3AZmFsc2U%3AMg%3A%3AaHR0cHM6Ly9hcmJpbm4ubmhvLm5vLz9fY2xkZWU9WW1aeUxXaHZiSFJvUUdOdmJXSnBkR1ZzTG01diZyZWNpcGllbnRpZD1jb250YWN0LWEzYjIyMTFhYmNmOWRmMTFhYjg3MDA1MDU2ODkwMDExLWQyZmI0Mjc2NDMxNTQ4MjdhNzEzNTMxY2VhN2EzOTUyJmVzaWQ9ZTM1OTNhMjMtMzVlZS1lODExLTgxMTgtMDA1MDU2Yjc2MmI2&K=2yIhcFWGlvYpCzIsdF_OTQ) *kan du selv angi hvem i bedriften som skal kunne logge inn.* | | | | | | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | |  |  |  |  |  | | --- | --- | --- | --- | --- | | |  |  |  |  | | --- | --- | --- | --- | | |  |  |  | | --- | --- | --- | | |  |  | | --- | --- | | |  | | --- | | [**Politiske saker**](http://clicklink.nhoreiseliv.no/c/4/?T=MjY2NDA4NTA%3AMDItYjE4MzI2LTRiNzk0MzljNTQ2YjQwNWI5NzdmZGEzMjIyYmVkYWVj%3AYmZyLWhvbHRoQGNvbWJpdGVsLm5v%3AY29udGFjdC1hM2IyMjExYWJjZjlkZjExYWI4NzAwNTA1Njg5MDAxMS1kMmZiNDI3NjQzMTU0ODI3YTcxMzUzMWNlYTdhMzk1Mg%3AZmFsc2U%3AMw%3A%3AaHR0cHM6Ly93d3cubmhvcmVpc2VsaXYubm8vdmktbWVuZXIvP19jbGRlZT1ZbVp5TFdodmJIUm9RR052YldKcGRHVnNMbTV2JnJlY2lwaWVudGlkPWNvbnRhY3QtYTNiMjIxMWFiY2Y5ZGYxMWFiODcwMDUwNTY4OTAwMTEtZDJmYjQyNzY0MzE1NDgyN2E3MTM1MzFjZWE3YTM5NTImZXNpZD1lMzU5M2EyMy0zNWVlLWU4MTEtODExOC0wMDUwNTZiNzYyYjY&K=_lIe1Q_i52LO4eZHFsVSMQ)      [**Kalender**](http://clicklink.nhoreiseliv.no/c/4/?T=MjY2NDA4NTA%3AMDItYjE4MzI2LTRiNzk0MzljNTQ2YjQwNWI5NzdmZGEzMjIyYmVkYWVj%3AYmZyLWhvbHRoQGNvbWJpdGVsLm5v%3AY29udGFjdC1hM2IyMjExYWJjZjlkZjExYWI4NzAwNTA1Njg5MDAxMS1kMmZiNDI3NjQzMTU0ODI3YTcxMzUzMWNlYTdhMzk1Mg%3AZmFsc2U%3ANA%3A%3AaHR0cHM6Ly93d3cubmhvcmVpc2VsaXYubm8vaHZhLXNramVyLz9fY2xkZWU9WW1aeUxXaHZiSFJvUUdOdmJXSnBkR1ZzTG01diZyZWNpcGllbnRpZD1jb250YWN0LWEzYjIyMTFhYmNmOWRmMTFhYjg3MDA1MDU2ODkwMDExLWQyZmI0Mjc2NDMxNTQ4MjdhNzEzNTMxY2VhN2EzOTUyJmVzaWQ9ZTM1OTNhMjMtMzVlZS1lODExLTgxMTgtMDA1MDU2Yjc2MmI2&K=Oh0EbgZPIFje3TNE4JQFxA)      [**www.nhoreiseliv.no**](http://clicklink.nhoreiseliv.no/c/4/?T=MjY2NDA4NTA%3AMDItYjE4MzI2LTRiNzk0MzljNTQ2YjQwNWI5NzdmZGEzMjIyYmVkYWVj%3AYmZyLWhvbHRoQGNvbWJpdGVsLm5v%3AY29udGFjdC1hM2IyMjExYWJjZjlkZjExYWI4NzAwNTA1Njg5MDAxMS1kMmZiNDI3NjQzMTU0ODI3YTcxMzUzMWNlYTdhMzk1Mg%3AZmFsc2U%3ANQ%3A%3AaHR0cHM6Ly93d3cubmhvcmVpc2VsaXYubm8vP19jbGRlZT1ZbVp5TFdodmJIUm9RR052YldKcGRHVnNMbTV2JnJlY2lwaWVudGlkPWNvbnRhY3QtYTNiMjIxMWFiY2Y5ZGYxMWFiODcwMDUwNTY4OTAwMTEtZDJmYjQyNzY0MzE1NDgyN2E3MTM1MzFjZWE3YTM5NTImZXNpZD1lMzU5M2EyMy0zNWVlLWU4MTEtODExOC0wMDUwNTZiNzYyYjY&K=3nvdGPoiSEraT3CMkBFmTQ)      [**Arbinn.no**](http://clicklink.nhoreiseliv.no/c/4/?T=MjY2NDA4NTA%3AMDItYjE4MzI2LTRiNzk0MzljNTQ2YjQwNWI5NzdmZGEzMjIyYmVkYWVj%3AYmZyLWhvbHRoQGNvbWJpdGVsLm5v%3AY29udGFjdC1hM2IyMjExYWJjZjlkZjExYWI4NzAwNTA1Njg5MDAxMS1kMmZiNDI3NjQzMTU0ODI3YTcxMzUzMWNlYTdhMzk1Mg%3AZmFsc2U%3ANg%3A%3AaHR0cHM6Ly9hcmJpbm4ubmhvLm5vLz9fY2xkZWU9WW1aeUxXaHZiSFJvUUdOdmJXSnBkR1ZzTG01diZyZWNpcGllbnRpZD1jb250YWN0LWEzYjIyMTFhYmNmOWRmMTFhYjg3MDA1MDU2ODkwMDExLWQyZmI0Mjc2NDMxNTQ4MjdhNzEzNTMxY2VhN2EzOTUyJmVzaWQ9ZTM1OTNhMjMtMzVlZS1lODExLTgxMTgtMDA1MDU2Yjc2MmI2&K=AO1OMKi131jpqev5Oc-Pug) | | | | | | |