



Stimati parteneri,

❖ **Va prezentam mai jos urmatoarele modificari aduse Codului Muncii, cu intrare in vigoare de la data 24 iulie 2023**

- La cerere, salariatii care au in intretinere copii in varsta de pana la 11 ani beneficiaza de 4 zile pe luna de munca la domiciliu sau in regim de telemunca, in conditiile Legii nr. 81/2018 privind reglementarea activitatii de telemunca, cu modificarile si completarile ulterioare, cu exceptia situatiilor in care natura sau felul muncii nu permite desfasurarea activitatii in astfel de conditii. In acest caz, salariatii au obligatia sa dispuna de toate mijloacele necesare indeplinirii atributiilor care le revin potrivit fisei postului.
- In situatia in care ambii parinti sau reprezentati legali sunt salariatii, cererea de mai sus va fi insotita de o declaratie pe propria raspundere a celuilalt parinte sau reprezentant legal, din care sa rezulte faptul ca, pentru aceeasi perioada, acesta nu a

Dear collaborators,

❖ **We present below the following amendments to the Labour Code, with effect from 24 July 2023**

- On request, employees who have children up to 11 years of age as caregivers are entitled to 4 days per month of work at home or telecommuting, in accordance with Law no. 81/2018 on the regulation of telecommuting, with subsequent amendments and additions, except in situations where the nature or type of work does not allow the activity to be carried out in such conditions. In this case, the employees are obliged to have all the means necessary to perform the duties assigned to them according to the job description.
- If both parents or legal representatives are employees, the above request shall be accompanied by an affidavit of the other parent or legal representative, stating that, for the same period, he/she has not

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solicitat concomitent desfasurarea activitatii in regim de munca la domiciliu sau telemunca.

requested to work at home or telecommute at the same time.

❖ **Ordonanta de urgenta nr. 69/2023 modifica art. 14 din Legea nr. 165/2018 privind acordarea biletelor de valoare, astfel:**

- Incepend cu data de 1 august 2023, valoarea nominala a unui tichet de masa nu poate depasi suma de 35 lei.
- Incepend cu data de 1 ianuarie 2024, valoarea nominala a unui tichet de masa nu poate depasi suma de 40 lei.

❖ **The Emergency Ordinance no. 69/2023 amends Article 14 of Law no. 165/2018 on the granting of vouchers, as follows:**

- Starting from 1 August 2023, the nominal value of a meal ticket may not exceed the amount of 35 lei.
- As of 1 January 2024, the nominal value of a meal ticket may not exceed 40 lei.

❖ **Noua procedura de scutire a impozitului pe venit pentru programatori**

❖ **New income tax exemption procedure for programmers**

**Ordinul nr. 20.463/3.964/967/1.415/2023 privind incadrarea in activitatea de creare de programe pentru calculator**

**Order No 20.463/3.964/967/1.415/2023 on the classification of the activity of creating computer programs**

In vigoare de la 01 iunie 2023

In force from 01 June 2023

Ordinul abroga vechiul Ordin nr. 21813/6421/2246/4433/2022 si aduce mici modificari conditiilor necesare pentru a beneficia de scutirea de la plata impozitului pe veniturile din salarii si asimilate salariilor de catre angajatii al caror obiect de activitate include crearea de programe pentru calculator.

The Order repeals the old Order No. 21813/6421/2246/4433/2022 and makes minor amendments to the conditions for the exemption from tax on income from wages and salaries by employees whose activity includes the creation of computer programs.

Principalele modificari aduse de noul Ordin sunt:

The main changes introduced by the new Order are:

- Compartimentul din care face parte angajatul trebuie sa aiba ca obiect de activitate cel putin unul dintre urmatoarele domenii, evidentiati in

- The department to which the employee belongs must have at least one of the following areas of activity, highlighted in the employer's organization chart:

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organigrama angajatorului: tehnologia informatiei si a comunicatiilor, inteligenta artificiala si tehnologii digitale emergente, administrare fiscala in format electronic, baze de date, servicii de e-guvernare si transformare digitala;

- Introducerea diplomei de licenta ca document obtinut in urma finalizarii studiilor universitare;
- Mentinerea unei evidente distincte a activitatilor angajatilor care beneficiaza de scutirea de impozit pe salariu, care trebuie realizata lunar pe durata efectiva a activitatii de dezvoltare a programelor pentru calculator, in vederea acordarii facilitatii fiscale;
- Aplicarea scutirii de la plata impozitului pe venitul din salarii si asimilate salariilor pentru intregul venit realizat in luna respectiva pentru angajatii din institutiile publice, chiar daca activitatea de dezvoltare a programelor pentru calculator este desfasurata doar o parte a lunii;

Noul Ordin intra in vigoare la data de 1 iunie si se aplica incepand cu veniturile aferente lunii mai.

❖ **Directiva europeana privind transparenta salariala si egalitatea de remunerare**

In Jurnalul Oficial al Uniunii Europene nr. L132 a fost publicata Directiva (UE) 2023/970 a Parlamentului European si a Consiliului din 10

information and communication technology, artificial intelligence and emerging digital technologies, electronic tax administration, databases, e-government services and digital transformation;

- Introduction of the Bachelor's degree as a document obtained upon completion of university studies;
- Keeping a separate record of the activities of employees benefiting from the payroll tax exemption, which must be made monthly for the actual duration of the software development activity, in order to grant the tax relief;
- Application of the exemption from the payment of income tax on wages and salaries for the entire income earned in the month in question for employees of public institutions, even if the software development activity is carried out for only part of the month;

The new Order comes into force on 1 June and applies to income for the month of May.

❖ **European Directive on pay transparency and equal pay**

Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 reinforcing the application of the principle of equal pay for equal work or

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mai 2023 de consolidare a aplicarii principiului egalitatii de remunerare pentru aceeasi munca sau pentru o munca de aceeași valoare între barbati și femei prin transparenta salariala și mecanisme de asigurare a respectarii legii.

Prezenta directiva interzice discriminarea și stabilește cerințe minime menite să consolideze aplicarea principiului egalitatii de remunerare pentru aceeași munca sau pentru o munca de aceeași valoare între barbati și femei. Directiva este aplicabila angajatorilor din sectorul public și din sectorul privat și se adresează statelor membre pentru implementare.

❖ **Legea nr. 179/2023 pentru modificarea art. 26 alin. (1) din Ordonanța de urgență a Guvernului nr. 158/2005 privind concediile și indemnizatiile de asigurări sociale de sănătate a fost publicată în Monitorul Oficial, Partea I, nr. 567 din 23 Iunie 2023**

In vigoare din 26 iunie 2023

Legea modifică dispozițiile articolului 26 alin. 1 din O.U.G nr. 158/2005 privind concediile și indemnizatiile de asigurări sociale de sănătate, în sensul în care asigurații au dreptul la concediu și indemnizație pentru îngrijirea copilului bolnav în vârstă de până la 12 ani, spre deosebire de vechea reglementare în care era prevăzută vârsta de 7 ani. În cazul copilului cu handicap, pentru afecțiunile intercurrente, se păstrează vârsta de 18 ani până la care asigurații au dreptul la concediu

work of equal value for men and women through pay transparency and enforcement mechanisms was published in the Official Journal of the European Union No L132.

This Directive prohibits discrimination and lays down minimum requirements designed to reinforce the application of the principle of equal pay for equal work or work of equal value for men and women. The Directive is applicable to employers in the public and private sectors and is addressed to the Member States for implementation.

❖ **Law no. 179/2023 on amending Art. 26 para. (1) of the Government Emergency Ordinance no. 158/2005 on social health insurance leave and allowances was published in the Official Gazette, Part I, no. 567 of 23 June 2023.**

In force from 26 June 2023

The Law amends the provisions of Article 26 para. 1 of O.U.G. No. 158/2005 on social health insurance leave and allowances, in the sense that insured persons are entitled to leave and allowances for the care of a sick child up to the age of 12, as opposed to the previous regulation which stipulated the age of 7. In the case of a disabled child, the age of 18 is retained for intercurrent illnesses, until which insured persons are entitled to leave and childcare allowance, similar to the old rules.

si indemnizatie pentru ingrijirea copilului, similar ca si in vechea reglementare.

Prezentul act normativ extinde cu 5 ani varsta pana la care se pot acorda concediul si indemnizatia pentru ingrijirea copilului bolnav.

❖ **Prin Ordinul 2044/2023, publicat in Monitorul Oficial, a fost modificata si completata Procedura de acordare a facilitatilor fiscale in domeniul constructiilor.**

In vigoare de la 03 iulie 2023

Pentru determinarea procentului de 80% din cifra de afaceri totala, la calculul cifrei de afaceri realizate efectiv din activitatea de constructii, angajatorii au in vedere numai veniturile din activitatea de constructii desfasurata pe teritoriul Romaniei. Veniturile realizate din intreaga activitate desfasurata pe teritoriul Romaniei se vor avea in vedere pentru calculul cifrei de afaceri totale.

In vederea aplicarii facilitatilor fiscale in domeniul constructiilor, angajatorii **procedeaza dupa cum urmeaza:**

**1.** in cazul angajatorilor existenti la data de 1 ianuarie a fiecarui an:

**a)** se calculeaza raportul intre «Cifra de afaceri realizata efectiv din activitatea de constructii» si «Cifra de afaceri totala», cumulat pentru perioada corespunzatoare din anul curent, inclusiv luna in care se aplica scutirea;

The present regulation extends by 5 years the age up to which sick childcare leave and allowance may be granted.

❖ **By Order 2044/2023, published in the Official Gazette, the Procedure for granting tax relief in the construction sector was amended and supplemented.**

In force from 3 July 2023

For determining the percentage of 80% of the total turnover, when calculating the turnover actually achieved from the construction activity, the employers take into account only the income from the construction activity carried out in Romania. Income from the entire activity carried out on the territory of Romania will be taken into account for the calculation of the total turnover.

In order to apply the tax facilities in the construction sector, employers **proceed as follows:**

**1.** in the case of employers existing on 1 January of each year:

**a)** the ratio between the "Turnover actually achieved from construction activity" and the "Total turnover", cumulated for the corresponding period of the current year, including the month in which the exemption applies, shall be calculated;

**b)** in situatia in care procentul rezultat din calculul raportului este de cel putin 80% din «Cifra de afaceri totala», facilitatile fiscale se acorda pe durata anului in curs;

**2.** in cazul angajatorilor nou-infiintati:

**a)** indicatorii «Cifra de afaceri realizata efectiv din activitatea de constructii» si «Cifra de afaceri totala» se calculeaza cumulativ de la data inregistrarii, inclusiv luna in care se aplica scutirea;

**b)** pentru a beneficia de facilitatile fiscale, raportul intre «Cifra de afaceri realizata efectiv din activitatea de constructii» si «Cifra de afaceri totala» determinate conform lit. a) trebuie sa fie in procent de cel putin 80%."

**In cazul contractelor individuale de munca cu norma intreaga, incheiate potrivit legii, veniturile brute lunare din salarii si asimilate salariilor sunt calculate la un salariu brut de incadrare pentru 8 ore de munca/zi de minimum 4.000 de lei lunar.**

Salariul minim brut pe tara de 4.000 de lei lunar este stabilit proportional cu castigul salarial brut de baza pentru un program de lucru in medie de 165,333 de ore pe luna.

Pentru salariatii care au incheiate contracte de munca cu timp partial, incheiate potrivit legii, facilitatile fiscale se acorda numai daca venitul brut lunar din salarii si asimilate salariilor este calculat proportional cu salariul brut de incadrare pentru un program de lucru normal de 8 ore/zi;

**b)** in situatia in care o persoana fizica realizeaza venituri, in baza a doua sau mai

**b)** if the percentage resulting from the calculation of the ratio is at least 80% of the "Total turnover", the tax relief is granted for the current year;

**2.** in the case of newly established employers:

**a)** the indicators "Turnover actually achieved from construction activity" and "Total turnover" are calculated cumulatively from the date of registration, including the month in which the exemption applies;

**b)** in order to benefit from the tax relief, the ratio between the "Turnover actually achieved from construction activity" and the "Total turnover" determined according to a) must be at least 80%.

**In the case of individual full-time employment contracts, concluded in accordance with the law, the gross monthly income from wages and salaries is calculated at a gross salary for 8 hours of work/day of at least 4,000 lei per month.**

The national minimum gross salary of 4,000 lei per month is established proportionally to the basic gross salary for a working schedule of 165,333 hours per month on average.

For employees who have concluded part-time employment contracts, concluded according to the law, the fiscal facilities are granted only if the monthly gross income from wages and salaries is calculated proportionally to the gross employment wage for a normal work schedule of 8 hours/day;

**b)** in the situation where a natural person earns income, based on two or more



multe contracte individuale de munca, incheiate potrivit legii, in aceeasi luna, la acelasi angajator, in vederea acordarii facilitatilor fiscale se verifica mai intai daca fiecare contract individual de munca respecta conditia prevazuta la art. 60 pct. 5 lit. c) prima teza din Codul fiscal, respectiv daca venitul brut este calculat la un salariu brut de incadrare pentru 8 ore de munca/zi de minimum 4.000 de lei lunar, in cazul contractului individual de munca cu norma intreaga, sau daca venitul brut lunar este calculat proportional cu salariul brut de incadrare pentru un program de lucru normal de 8 ore/zi, in cazul contractului individual de munca cu timp partial. Pentru acordarea facilitatilor fiscale, veniturile aferente contractelor individuale de munca care respecta conditia de raportare la 4.000 de lei se cumuleaza. In acest caz, facilitatile fiscale se acorda pentru veniturile din salarii si asimilate salariilor care cumulate nu depasesc plafonul prevazut la art. 60 pct. 5 lit. c) din Codul fiscal. Pentru partea care depaseste acest plafon nu se acorda facilitatile fiscale.

**(2)** Pentru veniturile brute lunare din salarii si asimilate salariilor, realizate in baza unui contract individual de munca, mai mici de 4.000 de lei/luna, facilitatile fiscale se acorda numai daca este indeplinita conditia ca acestea sa fie calculate la un salariu brut de incadrare cel putin egal cu salariul de baza minim brut pe tara garantat in plata stabilit in bani, fara a include indemnizatiile, sporurile si alte adaosuri, de minimum 4.000 de lei lunar,

individual employment contracts, concluded according to the law, in the same month, with the same employer, in order to grant tax facilities, it is first checked whether each individual employment contract the work complies with the condition stipulated in art. 60 points 5 lit. c) the first sentence of the Fiscal Code, respectively if the gross income is calculated at a gross employment salary for 8 hours of work/day of at least 4,000 lei per month, in the case of an individual full-time employment contract, or if the gross monthly income is calculated proportionally to the gross employment salary for a normal work schedule of 8 hours/day, in the case of the individual part-time work contract. For the granting of fiscal facilities, the incomes related to individual employment contracts that comply with the reporting condition of 4,000 lei are accumulated. In this case, the tax facilities are granted for the income from wages and wages assimilated to wages which cumulatively do not exceed the ceiling provided for in art. 60 points 5 lit. c) from the Fiscal Code. Tax facilities are not granted for the part that exceeds this ceiling.

**(2)** For the gross monthly income from wages and wages, made on the basis of an individual employment contract, of less than 4,000 lei/month, the fiscal facilities are granted only if the condition is met that they are calculated at a gross wage of employment at least equal to the gross minimum basic salary for the country guaranteed in payment established in money, without including allowances, increments and other additions, of at least



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pentru un program de lucru in medie de 165,333 de ore pe luna.

4,000 lei per month, for an average work schedule of 165,333 hours per month.

Daca aveti intrebari cu privire la aspectele mentionate in acest buletin informativ, va rugam sa ne contactati.

If you have any questions regarding the aspects mentioned in this newsletter, please contact us.

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