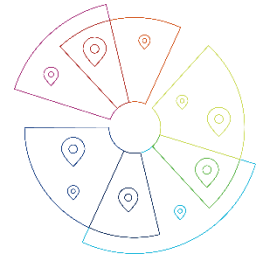


TAX NEWS
14/2023

Stimati parteneri,

Legea 296/2023 publicata in Monitorul Oficial nr. 977 din 27.10.2023 aduce modificari importante in domeniul fiscal privind acordarea facilitatilor fiscale in domeniul IT, constructii, industria alimentara si agricultura, introducerea CASS 10% pentru tichete si vouchere de vacanta, marirea plafonului de CASS pentru PFA si introducerea taxei pe bunurile lux

A. Facilitati fiscale domeniul IT, constructii, agricultura si industria agroalimentara in vigoare de la 1 Noiembrie 2023

Regimul de impozitare in IT

Pentru veniturile realizate in industria IT ca urmare a desfasurarii activitatii de creare de programe pentru calculator, in conditiile stabilite prin ordin comun al ministrului cercetarii, inovarii si digitalizarii, al ministrului muncii si solidaritatii sociale, al ministrului educatiei si al ministrului finantelor.

Scutirea se aplica la locul unde ***se afla functia de baza***, pentru veniturile brute lunare de ***pana la 10.000 lei*** inclusiv, obtinute din salarii si asimilate salariilor realizate de persoana

Dear collaborators,

Law 296/2023 published in the Official Gazette no. 977 of 27.10.2023 brings important changes in the fiscal field regarding the granting of fiscal facilities in the field of IT, construction, food industry and agriculture, introduction of 10% CASS for vouchers and vacation vouchers, increase of the CASS ceiling for PFA and the introduction of tax on luxury goods

A. Fiscal facilities in the field of IT, construction, agriculture and the agri-food industry in force from November 1st, 2023

Tax regime in IT

For the incomes made in the IT industry as a result of the activity of creating computer programs, under the conditions established by joint order of the Minister of Research, Innovation and Digitization, the Minister of Labor and Social Solidarity, the Minister of Education and the Minister of Finance.

The exemption applies to the place where the basic function is located, for gross monthly income of up to 10,000 lei inclusive, obtained from wages and

fizica in baza unui contract individual de munca, raport de serviciu, act de delegare sau detasare sau a unui statut special prevazut de lege, dupa caz. Partea din venitul brut lunar ce depaseste **10.000 lei nu beneficiaza** de facilitati fiscale.

Se retin doua aspecte :

- Scutirea se va aplica doar celor cu venituri brute de pana la **10.000 de lei pe luna**; orice depaseste aceasta suma este impozitat;
- Scutirea se va aplica pe **un singur contract de munca**, indiferent cate contracte are angajatul si la cati angajatori, ne raportam doar la functia de baza;

In privinta **cotei de CAS**, s-a realizat o uniformizare a tratamentului fiscal cu angajatii din constructii si sectorul agroalimentar, pentru sumele din venitul brut lunar de pana la 10.000 lei inclusiv, cota de 25% a CAS a fost diminuată cu procentul de 3.75 % care reprezinta contributia la Pilonul II, deci pana la 31 Decembrie 2023 procentul pentru CAS va fi redus cu cota care reprezina Pilonul II, **de 3.75% si va fi de 21.25%**.

De la 1 ianuarie 2024, acest **procent va fi de 4,75%**.

Salariatii din industria IT, ca si salariatii din domeniul constructiilor si agroalimentar, vor avea inasa posibilitatea de a **putea opta, in scris, la angajator, pentru** ca acesta sa-i retina si sa-i vireze contributia integrala cota de CAS, adica 25%.

assimilated to the wages earned by the natural person based on an individual work contract, service report, delegation or secondment act or of a special statute provided by law, as the case may be. The part of the gross monthly income that exceeds 10,000 lei does not benefit from tax facilities.

Two aspects are noted:

- The exemption will apply only to those with gross incomes of up to **10,000 lei per month**; anything that exceeds this amount is taxed;
- The exemption will apply to a **single employment contract**, regardless of how many contracts the employee has and with how many employers, we only refer to the basic function;

Regarding the **CAS quota**, a standardization of the fiscal treatment was achieved with construction and agro-food sector employees, for amounts from the monthly gross income up to and including 10,000 lei, the 25% CAS quota was reduced by the percentage of 3.75% which represents the contribution to Pillar II, so until December 31, 2023, the percentage for CAS will be reduced by the share representing Pillar II, of 3.75% and will be 21.25%.

From January 1st, 2024, this **percentage will be 4.75%**.

Employees in the IT industry, as well as employees in the construction and agro-food sector, will have the possibility **to opt, in writing, to the employer**, so that he withholds and transfers the full contribution to the CAS quota, i.e. 25% .

Scutirea de impozit in domeniul IT se va mai aplica doar la pana final de 2028, de asemenea si aici observam o uniformizare cu facilitatile acordate in domeniul constructiilor si agroalimentar.

Regimul de impozitare in industria constructiilor

- scutirea de impozit se va aplica la un singur angajator/platitor, in acelasi plafon maxim de **10.000 de lei**
- scutirea de impozit se va acorda **pe un singur contract de munca**, cu norma intreaga sau cu timp partial, pe baza optiunii exprimate, in scris, prin declaratie pe propria raspundere depusa la angajator/platitor;
- de la 1 ianuarie 2024, cota contributiei de asigurari sociale se va reduce **cu 4,75%** (adica procentul care se duce la Pilonul II); acum, cota e redusa cu 3,75%, desigur, ca si in cazul industriei IT **se poate opta pentru plata contributiei la Pilonul II**;
- nu se mai acorda **scutirea de la plata contributiei la sanatate (CASS)**, in procent de 10%
- Nu se mai **acorda scutire CAM pentru angajatii din constructii**. Se aplica de la data de 1 Noiembrie 2023

Regimul de impozitare in industria agroalimentara

- scutirea de impozit se va aplica la un singur angajator/platitor, in acelasi plafon maxim de **10.000 de lei**
- scutirea de impozit se va acorda **pe un singur contract de munca**, cu norma

The tax exemption in the IT field will only apply until the end of 2028, also here we observe a uniformity with the facilities granted in the field of construction and agri-food.

The taxation regime in the construction industry

- the tax exemption will apply to a single employer/payer, within the same maximum ceiling of **10,000 lei**
- the tax exemption will be granted on **a single employment contract**, full-time or part-time, based on the option expressed, in writing, through a self-responsibility declaration submitted to the employer/payer;
- from January 1st, 2024, the share of the social insurance contribution will be reduced by **4.75%** (ie the percentage that goes to Pillar II); now, the rate is reduced by 3.75%, of course, as in the case of the IT industry, you **can opt for the contribution payment to Pillar II**;
- **the exemption from paying the health contribution (CASS)** is no longer granted, at a percentage of 10%
- **CAM exemption is no longer granted for construction workers**. It applies from November 1st, 2023

The taxation regime in the agro-food industry

- the tax exemption will apply to a single employer/payer, within the same maximum ceiling of **10,000 lei**
- the tax exemption will be granted on **a single employment contract**,

intreaga sau cu timp partial, pe baza optiunii exprimate, in scris, prin declaratie pe propria raspundere depusa la angajator/platitor;

- de la 1 ianuarie 2024, **cota contributiei de asigurari sociale se va reduce cu 4,75%** (adica procentul care se duce la Pilonul II); acum, cota e redusa cu 3,75%; desigur, ca si in cazul industriei IT se poate opta pentru plata contributiei la Pilonul II;
- nu se mai acorda **scutirea de la plata contributiei la sanatate (CASS)**, in procent de 10%
- Nu se mai acorda **scutire CAM** pentru angajatii din agricultura . Se aplica de la data de 1 Noiembrie 2023

B. Marire plafon pentru plata CASS in cazul veniturilor obtinute din activitati independente

CASS-ul pentru veniturile din activitati independente (cu exceptia celor sportive) se va datora pe fiecare sursa de venit, la o baza anuala de calcul egala cu venitul net anual realizat/brut sau norma anuala de venit, respectiv norma anuala de venit ajustata, dupa caz, baza de calcul care nu poate fi mai mare ca nivelul de **60 salarii minime brute pe tara**, in vigoare la termenul de depunere a declaratiei unice.

Noile masuri se vor aplica pentru veniturile obtinute in anul 2024.

full-time or part-time, based on the option expressed, in writing, through a self-responsibility declaration submitted to the employer/payer;

- from January 1st, 2024, **the share of the social insurance contribution will be reduced by 4.75%** (ie the percentage that goes to Pillar II); now, the rate is reduced by 3.75%; of course, as in the case of the IT industry, it is possible to opt for the payment of the contribution to Pillar II;
- the **exemption from paying the health contribution (CASS)** is no longer granted, at a percentage of 10%
- **CAM exemption** is no longer granted for agricultural employees. It applies from November 1st, 2023

B. Increasing the ceiling for CASS payment in the case of income obtained from independent activities

The **CASS** for income from independent activities (with the exception of sports ones) will be due for each source of income, on an annual calculation basis equal to the annual net/gross income or the annual rate of income, respectively the adjusted annual rate of income, as the case may be, the calculation basis which cannot be higher than the level of **60 minimum gross salaries per country**, in force at the time of submission of the single declaration.

The new measures will apply to the income obtained in 2024.

*“Persoanele fizice care realizeaza veniturile prevazute la art. 155 alin. (1) lit. b), din una sau mai multe surse datoreaza contributia de asigurari sociale de sanatate, la o baza anuala de calcul egala cu venitul net anual realizat/brut sau norma anuala de venit, respectiv norma anuala de venit ajustata, dupa caz, stabilite potrivit art. 68, 68¹ si 69, dupa caz, care nu poate fi mai mare decat cea corespunzatoare unei baze anuale de calcul egala cu **nivelul de 60 salarii minime brute pe tara** in vigoare la termenul de depunere a declaratiei prevazute la art. 120. La determinarea bazei anuale de calcul al contributiei de asigurari sociale de sanatate nu se iau in considerare pierderile fiscale anuale prevazute la art. 118 ”*

Pana **la 31 decembrie 2023**, PFA-urile plateau **CASS de 10% in limita a 24 salarii minime** pe tara.

Tot in cazul activitatilor independente, se mai prevede ca in situatia in care baza de calcul a CASS pentru alte venituri, corespunzatoare veniturilor estimate/realizate sau pentru care s-a aplicat retinerea la sursa in cursul anului, este mai mica decat cea corespunzatoare unei baze de calcul egale cu **nivelul de 6 salarii minime brute pe tara** in vigoare la termenul de depunere a declaratiei unice, contribuabilul datoreaza o diferenta de CASS pana la nivelul celei corespunzatoare bazei de calcul egale cu 6 salarii minime brute pe tara.

Totusi, diferenta nu se va datora daca, in anul fiscal precedent, **contribuabilul a obtinut venituri din salarii de cel putin sase salarii**

*“Natural persons who earn the income referred to in Article 155 para. (1) letter b), from one or more sources, shall owe the health social insurance contribution, on an annual basis of calculation equal to the net annual income or the annual income norm, respectively the adjusted annual income norm, as the case may be, established according to art. 68, 68¹ and 69, as the case may be, which may not be higher than that corresponding to an annual basis of calculation equal to the **level of 60 gross minimum wages per country** in force at the deadline for submission of the declaration provided for in art. 120. In determining the annual basis for calculating the health insurance contribution, the annual tax losses referred to in Article 118 shall not be taken into account.”*

Until **December 31st , 2023**, the PFAs paid **CASS of 10% within the limit of 24 minimum** salaries per country.

Also in the case of independent activities, it is also provided that in the situation where the calculation basis of CASS for other incomes, corresponding to the estimated/realized incomes or for which the withholding tax was applied during the year, is lower than that corresponding to a calculation basis equal to the level of **6 gross minimum wages per country** in force at the time of submission of the single declaration, the taxpayer owes a difference in CASS up to the level of the corresponding calculation base equal to 6 gross minimum wages per country.

However, the difference will not be due if, in the previous fiscal year, **the taxpayer obtained income from wages of at least six**

minime brute sau din alte surse (chirii, proprietate intelectuala, agricol etc.) pentru care se datoreaza CASS cel putin egal cu sase salarii minime. De asemenea, nu datoreaza diferenta de contributie cei care, in anul precedent, s-au incadrat in anumite categorii de **persoane exceptate de la plata CASS**, expres mentionate de lege.

Pentru plafonul de calcul **pentru CASS**, veniturile din activitatea de PFA **au fost excluse** din totalul veniturilor cumulate din alte surse (dividende, chirii, vanzari de actiuni).

Acest lucru inseamna ca plafoanele pentru CASS se aplica separat: **pentru activitatea de PFA si pentru celelalte venituri**.

Pentru veniturile din alte surse se pastreaza plafoanele de 6, 12 si 24 salarii minime brute.

In prezent, nu se fac diferentieri in privinta bazei de calcul intre activitatile independente si cele din chirii, proprietate intelectuala, activitati agricole, etc.

Contributia de asigurari sociale de sanatate devine cheltuiala deductibila la calculul impozitului pe venit incepand cu veniturile obtinute in anul 2024.

Nivelul contributiei de asigurari sociale si al contributiei de asigurari sociale de sanatate deductibile nu poate depasi nivelul venitului net anual recalculat.

C. Introducerea de CASS 10% pentru tichetele de masa si voucherele de vacanta

S-a introdus taxarea cu CASS (10%) a tichetelor de masa si voucherele de vacanta

gross minimum wages or from other sources (rents, intellectual property, agricultural, etc.) for which CASS is due at least equal to six minimum wages. Also, those who, in the previous year, fell into certain categories of persons **exempted from paying CASS**, expressly mentioned by law, do not owe the difference in contribution.

For the calculation ceiling **for CASS**, the income from the PFA activity was excluded from the total accumulated income from other sources (dividends, rents, share sales).

This means that the ceilings for CASS are applied separately: **for the PFA activity and for the other incomes**.

For income from other sources, the ceilings of 6, 12 and 24 minimum gross salaries are kept.

Currently, no distinctions are made regarding the basis of calculation between independent activities and those from rents, intellectual property, agricultural activities, etc.

The social health insurance contribution becomes a deductible expense when calculating the income tax starting with the income obtained in 2024.

The level of the social insurance contribution and the deductible social health insurance contribution cannot exceed the level of the recalculated annual net income.

C. The introduction of CASS 10% for meal vouchers and holiday vouchers

The charging of CASS (10%) of meal vouchers and vacation vouchers granted by

acordate de angajatori lucratorilor, ***incepand cu veniturile lunii Ianuarie 2024.***

Valoarea maxima unui tichet de masa este, de la 1 August 2023, situata la valoarea de **35 de lei**, urmand sa creasca, de la **1 ianuarie, la 40 de lei.**

In ceea ce priveste voucherele de vacanta, legea prevede ca angajatorii pot acorda vouchere de vacanta in limita de **sase salarii de baza minime brute pe tara**, garantate in plata, in decursul unui an fiscal - ceea ce inseamna in 2023 un maxim de 18.000 de lei. Si unele, si altele se pot acorda in prezent doar pe suport electronic.

Cat priveste taxarea acestora, ele au fost supuse pana acum doar impozitului pe venit, dar nu si contributiilor sociale.

Incepand cu luna Ianuarie 2024, tichetele de masa si voucherele de vacanta vor fi taxate si cu contributia de sanatate, CASS de 10%.

D. Impozitarea suplimentara a bunurilor de lux

- ***Incepand cu 1 ianuarie 2024*** pentru cladirile detinute de persoane fizice la data de 31 decembrie a anului fiscal anterior, folosite in scop rezidential si care au o valoare de peste 2.500.000 lei (aproximativ 500.000 euro) se aplica suplimentar un impozit de **0,3% la diferenta** dintre valoarea impozabila inregistrata la primarie si plafonul de 2.500.000 lei

Persoanele fizice trebuie sa declare la primarie impozitul special pana la data de 30 aprilie.

employers to workers was introduced, ***starting with the income of January 2024.***

The maximum value of a meal ticket is, from August 1st, 2023, at the value of **35 lei**, and will increase, from **January 1st, to 40 lei.**

Regarding vacation vouchers, the law provides that employers can grant vacation vouchers within the limit of **six gross minimum basic salaries per country**, guaranteed in payment, during a fiscal year - which means in 2023 a maximum of 18,000 lei.

Some and others can currently be granted only electronically.

As far as their taxation is concerned, they have so far only been subject to income tax, but not to social contributions.

Starting with January 2024, meal vouchers and vacation vouchers will also be charged with the health contribution, CASS of 10%.

D. Additional taxation of luxury goods

- ***Starting with January 1st, 2024***, for buildings owned by individuals on December 31st of the previous fiscal year, used for residential purposes and having a value of over 2,500,000 lei (approximately 500,000 euros), an additional tax of **0,3%** on the difference between the taxable value registered at the municipality and the ceiling of 2,500,000 lei

Individuals must declare the special tax at the town hall by April 30.

- ***Incepand cu 1 ianuarie 2024*** pentru autoturismele detinute atat de persoanele fizice cat si persoanelor juridice si care au valoare de peste 375.000 lei (aproximativ 75.000 euro) se aplica suplimentar un impozit **de 0,3%** la diferenta dintre valoarea de achizitie si plafonul de 375.000 lei.

Persoanele fizice trebuie sa declare la primarie impozitul special pana la data de 31 decembrie.

In cazul cladirilor rezidentiale, impozitul special se va aplica doar persoanelor fizice, in timp ce in cazul masinilor, acesta se va aplica atat persoanelor fizice, cat si celor juridice.

Modul de calcul al impozitului special pe bunurile de valoare mare se stabileste dupa cum urmeaza:

- in cazul proprietatilor reprezentand cladiri rezidentiale - prin aplicarea unei cote de 0,3% asupra diferentei dintre valoarea impozabila a cladirii comunicata de catre organul fiscal local prin decizia de impunere si plafonul de 2.500.000 lei;
- in cazul proprietatilor reprezentand autoturisme - prin aplicarea unei cote de 0,3% asupra diferentei dintre valoarea de achizitie si plafonul de 375.000 lei.

Impozitul pentru bunurie de lux se datoreaza pentru intregul an fiscal, contribuabilii fiind obligati sa-l calculeze si sa-l declare pana la data de 30 aprilie din respectivul an fiscal, in

- ***Starting from January 1st, 2024***, for cars owned by both natural persons and legal entities and having a value of more than 375,000 lei (approximately 75,000 euros), an additional tax of **0.3%** is applied to the difference between the purchase value and the ceiling of 375,000 lei.

Individuals must declare the special tax at the town hall by December 31st .

In the case of residential buildings, the special tax will be applied only to natural persons, while in the case of cars, it will be applied to both natural and legal persons.

The method of calculating the special tax on high-value goods is established as follows:

- in the case of properties representing residential buildings - by applying a rate of 0.3% on the difference between the taxable value of the building communicated by the local fiscal body through the taxation decision and the ceiling of 2,500,000 lei;
- in the case of properties representing cars - by applying a rate of 0.3% on the difference between the purchase value and the ceiling of 375,000 lei.

The tax for luxury goods is due for the entire fiscal year, taxpayers being obliged to calculate it and declare it by April 30 of the respective fiscal year, in the case of those

cazul celor ce detin case cu valoare de peste 500.000 euro , si pana la data de 31 decembrie - in cazul celor ce detin masini de peste 75.000 euro .

E. Vouchere de vacanta si servicii turistice in sistemul bugetar

Salariatii din sistemul bugetar vor primi in perioada 1 Ianuarie 2024 – 31 Decembrie 2026, vouchere de vacanta in valoare de **1.600 de lei**, comparativ cu suma actuala, care este de 1.450 de lei, iar personalul militar si politistii vor putea deconta servicii turistice in acelasi plafon de 1.600 de lei, comparativ cu suma actuala, care este de 1.450 de lei.

Salariatii din sistemul bugetar cu **venituri salariale lunare nete de peste 8000 lei/luna** nu mai primesc vouchere de vacanta, incepand cu veniturile aferente lunii Ianuarie 2024.

Aceiasi limita de **de 8.000 lei net/luna a veniturilor salariale nete**, a fost introdusa si pentru decontarea serviciilor turistice in cazul personalului militar, politistii, politistii de penitenciare si personalul civil din institutiile publice de aparare, ordine publica si securitate nationala.

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

Contact:

Florentina Susnea
Managing Partner
florentina.susnea@pkffinconta.ro

who own houses with a value of over 500,000 euros, and until on December 31st - in the case of those who own cars over 75,000 euros.

E. Vacation vouchers and tourist services in the budget system

Employees from the budget system will receive, between January 1st , 2024 and December 31st , 2026, vacation vouchers worth **1,600 lei**, compared to the current amount, which is 1,450 lei, and military personnel and police officers will be able to pay for tourist services in the same ceiling of 1,600 lei, compared to the current amount, which is 1,450 lei.

Employees from the budget system **with net monthly salary incomes of over 8,000 lei/month** no longer receive vacation vouchers, starting with the incomes related to the month of January 2024.

The same limit of **8,000 lei net/month of net salary income** was also introduced for the settlement of tourist services in the case of military personnel, police officers, penitentiary police officers and civilian personnel from public institutions of defense, public order and national security.

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

Olivia Tapurica
HR Manager
olivia.tapurica@pkffinconta.ro