

TAX NEWS

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OUG 127/2024 – New obligations for employers with over 50 employees starting with January 2025

Art. 78 of Law 448/2006 was amended by OUG 127 of November 7th, 2024 regarding some measures in the social field, published in the Official Gazette no. 1124 of November 11th, 2024.

Thus, starting with January 2025, the amendment to art. 78 of law 448/2006 enters into force as follows:

In article 78, after paragraph (2^{^1}), three new paragraphs are introduced, paragraphs (2^{^2})-(2^{^4}), with the following content:

(2^{^2}) In order to fulfill the obligation provided for in paragraph (2), the entities must prove that, through a written request, they have requested the support of non-governmental organizations which, according to their statute, provide services for the benefit of persons with disabilities, in order to comply with the percentage established by law.

(2^{^3}) In order to fulfill the obligation from paragraph (2^{^2}), the entities shall submit to the National Authority for the Protection of the Rights of Persons with Disabilities and the National Agency for Employment the written request, as well as proof of its transmission to the non-governmental organizations from paragraph (2^{^2}), in order to communicate the vacancies suitable for occupation by persons with disabilities.

The request from paragraph (2^{^2}) shall include a description of the duties for the respective positions, the necessary qualifications, as well as the working hours.

(2^{^4}) The entities provided for in paragraph (2) are obliged to transmit annually, by 31 January for the previous year, to the National Authority for the Protection of the Rights of Persons with Disabilities and the National Employment Agency, a centralized situation of the positions occupied by employed persons with disabilities and an inventory of the skills required for employment.

Thus, starting with January 2025, employers with at least 50 employees will have the following obligations:

- They must prove that they have requested the support of non-governmental organizations that, according to their statute, provide services for the benefit of people with disabilities
- In this case, employers who have this obligation will have to prove it with the written request that they address to non-governmental organizations as well as proof of the transmission or submission of this request to these organizations
- The request must include the vacant positions suitable for occupation by people with disabilities
- The request must also include a description of the duties for the respective positions, the necessary qualifications, as well as the working hours.
- Annually, by January 31st for the previous year, employers who have this obligation will have to submit to the National Authority for the Protection of the Rights of Persons with Disabilities and the National Agency for Employment a situation that includes:
 - The centralized situation of the positions occupied by employed persons with disabilities
 - The inventory of the skills required for employment
 - A new amendment introduced by GEO 127/2024 is brought to Law 346/2002 regarding insurance for work accidents and occupational diseases

a) Thus, according to GEO 127/2024, art. 19 paragraph 1 of law 346/2002 is amended as follows:

“(1) The calculation basis for indemnities for temporary incapacity for work, for reduction of working hours or for temporary transfer to another job is determined as the average of gross income from wages or assimilated to wages defined according to Law no. 227/2015 on the Fiscal Code, with subsequent amendments and completions, made monthly by the insured person to the employer, in the last 6 months prior to the month for which the sick leave is granted, without taking into account the income obtained from other employers”

So practically the legislator expressly specifies that for this type of indemnity, income from other

employers is no longer taken into account in the average income for the last 6 months, but only from the employer where the original medical certificate is presented.

The first two original copies of the sick leave certificate are presented for calculation to the employer with whom the insured person has the highest income, and to the other employer/employers the two copies are presented in copies certified by the doctor who issued the certificate.

For situations in which the insured person works for several employers, the indemnity for temporary incapacity for work as a result of a work accident or occupational disease is paid only once.

b) Article 36 of Law 346/2002 is amended by introducing a new article, namely art. 361, which will have the following content:

“Art. 361

(1) Insured persons of the insurance system for work accidents and occupational diseases registered with a work accident, who have suffered IIB-III degree burns located on the face, scalp, hands, feet, genitals, perineum, large joints and/or III degree burns with other locations

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