

Human Capital Alert

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- ▶ **Law 11/2010 regarding the State Budget for 2010**
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This update is accurate to the best of our knowledge at the time of issue. It is, however, meant as a general guide and comes with the recommendation that professional advice be sought before any action is taken.

In această ediție:

- ▶ **Legea 11/2010 privind bugetul de stat pe anul 2010**
- ▶ **Legea 12/2010 privind bugetul asigurărilor sociale de stat pe anul 2010**

Acest material este conform cu informațiile pe care le deținem la momentul redactării. Datorită caracterului său informativ, se recomandă apelarea la asistență specializată înainte de a întreprinde orice acțiune în baza lui.

Law 11/2010 regarding State Budget for 2010

(published in the Official Gazette 60/2010)

Health fund contributions

The rates of health fund contributions due from both employers and employees, applicable starting with the income related to January 2010 will remain the same as for 2009, as follows:

- 5.5% due from employees;
- 5.2% due from employers.

The health fund contributions related to January 2010 income shall be computed, reported and paid to the state budget no later than 25 February 2010.

Law 12/2010 regarding State Social Security Budget for 2010

(published in the Official Gazette 61/2010)

Law 12/2010 provides the rates of social security contributions due from both the employers and the employees, applicable starting with the income related to January 2010.

The social security contributions related to the income earned in January 2010 shall be computed, reported and paid to the social security budget no later than 25 February 2010.

Legea 11/2010 privind bugetul de stat pe anul

(publicata in Monitorul Oficial 60/2010)

Contributiile pentru asigurările de sanatate

Cotele de contributii de sanatate ce se datoreaza atat de catre angajatori, cat si de catre angajati incepand cu veniturile aferente lunii ianuarie 2010 nu se modifica fata de anul 2009, ramanand:

- 5,5% cota datorata de angajati;
- 5,2% cota datorata de angajatori.

Contributiile pentru asigurările de sanatate aferente veniturilor realizate in ianuarie 2010 au termen de calcul, declarare si plata la bugetul de stat data de 25 februarie 2010.

Legea 12/2010 privind bugetul asigurărilor sociale de stat pe anul 2010

(publicata in Monitorul Oficial 61/2010)

Legea 12/2010 stabileste cotele de contributie la asigurările sociale datorate atat de catre angajatori, cat si de catre angajati, aplicabile incepand cu veniturile aferente lunii ianuarie 2010.

Contributiile pentru asigurările sociale aferente veniturilor realizate in ianuarie 2010 au termen de calcul, declarare si plata la bugetul de asigurari sociale de stat data de 25 februarie 2010.

Social Security Contributions (pension)

As per the provisions of Law 19/2000 regarding pensions, starting with January 2010, the social security contributions will remain the same as for 2009, as follows:

- ▶ 31.3% for standard working conditions, out of which 10.5% is due from the employee and 20.8% from the employer;
- ▶ 36.3% for extraordinary working conditions, out of which 10.5% is due from the employee and 25.8% from the employer;
- ▶ 41.3% for special working conditions, out of which 10.5% is due from the employee and 30.8% from the employer.

Private Pension Fund Contributions

The Private Pension Fund contributions (included as part of the individual social security contribution) increases to 2.5% for the year 2010.

The average gross salary

The average national gross salary used as reference for establishing the state social security budget for 2010 is set to RON 1.836.

Pension point

The pension point value is of RON 732.8 from 1 January 2010.

Unemployment contributions

As per the provisions of Law 76/2002 regarding unemployment, starting with January 2010 the unemployment contributions will remain at the level of 2009, as follows:

- 0.5% is due from the employee;
- 0.5% is due from the employer.

Guarantee Fund for Payment of Salary Debts

The employers' contribution to the Guarantee Fund for Payment of Salary Debts will remain at 0.25%.

Contributions for Work Accidents and Occupational Diseases

The rates of contributions due from employers according to the risk categories set in Law 346/2002 regarding the insurance against work accidents and professional diseases, republished, remain set between 0.15% - 0.85%, applied to the monthly gross realized income.

Contributiile de asigurari sociale (pensia)

In baza prevederilor Legii 19/2000 privind sistemul public de pensii si alte drepturi de asigurari sociale, incepand cu luna ianuarie a anului 2010, cotele de contributie de asigurari sociale nu se modifica fata de anul 2009, ramanand dupa cum urmeaza:

- ▶ 31,3% pentru conditii normale de munca, din care 10,5% datorata de angajat si 20,8% de catre angajator;
- ▶ 36,3% pentru conditii deosebite de munca, din care 10,5% datorata de angajat si 25,8% de catre angajator;
- ▶ 41,3% pentru conditii speciale de munca, din care 10,5% datorata de angajat si 30,8% de catre angajator.

Contributia la fondurile de pensii administrate privat

Cota de contributie aferenta fondurilor de pensii administrate privat (inclusa in contributia individuala de asigurari sociale) creste la 2,5% pentru anul 2010.

Salariul mediu brut

Salariul mediu brut utilizat la fundamentarea bugetului asigurarilor sociale de stat pe anul 2010 este de 1,836 lei.

Punctul de pensie

Valoarea punctului de pensie este de 732,8 lei incepand cu 1 ianuarie 2010.

Contributiile la fondul pentru somaj

In baza prevederilor Legii 76/2002 privind sistemul asigurarilor pentru somaj si stimularea ocuparii fortei de munca, incepand cu luna ianuarie a anului 2010, cotele de contributie la fondul pentru somaj nu se modifica fata de anul 2009, ramanand:

- 0,5% cota datorata de angajat;
- 0,5% cota datorata de angajator.

Fondul de garantare pentru plata creantele salariale

Contributia datorata de angajatori la Fondul de garantare pentru plata creantelor salariale ramane la nivelul de 0,25%.

Contributia de asigurare pentru accidente de munca si boli profesionale

Cotele de contributii datorate de catre angajatori, in functie de clasa de risc, potrivit prevederilor Legii 346/2002 privind asigurarea pentru accidente de munca si boli profesionale, raman stabilite intre 0,15%-0,85, aplicate asupra sumei veniturilor brute realizate lunar.

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