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**ORDER 2603 dated 2 November 2010 to amend and complement OMFP 2157/2006 regarding organising administration of non resident taxpayers with no permanent establishment in Romania (Official Gazette 749/2010)**

We mention the main amendments introduced by this Order.

Regarding non resident individuals who do not have a permanent establishment in Romania and must submit a return for their income in Romania, the tax authority in charge of administrating them is the local tax authority where the person to whom they gave power of attorney has his/her fiscal domicile with respect to the following income the non resident individuals had:

- Income derived from intellectual property;
- Rental income derived from more than 5 rental contracts in progress at the end of the fiscal year;
- Investment income representing gains/losses from disposal of securities other than shares and securities of a closed company;
- Investment income representing gains/losses derived from future purchase or sale of foreign currency contracts as well as from any similar transaction other than transactions regarding financial instruments traded on licensed markets under supervision of the National Securities Commission ("CNVM").

Regarding income tax derived from disposal of shares or securities of closed companies which is withheld as per law by the purchaser, non resident individuals or legal entities with no permanent establishment in Romania, administration of withheld income tax lays with the local tax authorities in charge of the company whose shares/securities were disposed of. These provisions also apply to profit tax owed by foreign legal persons subsequent to gains made upon disposal of interest held in a Romanian legal entity.

**EMERGENCY ORDINANCE 94 dated 28 October 2010 regarding measures in the field of contributions to public pension scheme by some categories of individuals (Official Gazette 729/2010)**

Amendments introduced by this Ordinance only pertain to persons who are not retired. These persons may pay contributions to social insurance (*pension*) for periods when they were not insured by the public pension insurance scheme or in a public pension scheme not integrated with the public pension.

Individuals who were obliged to be insured in the public pension regime as per Law 19/2000 are not affected.

Persons who are interested must conclude a social insurance contract with the Pension House of their domicile or residence by 31 December 2010.

Periods for which payment of pension contributions can be made are as per the provisions of the Ordinance are the 5 years prior to the conclusion of the social insurance contract.

Rates of contribution to the pension Fund used in the determination of the contributions thus due are as follows:

- for 2005 – 31.5%;
- for 2006 – 29.15%;
- for 2007 - 29%;
- for the months from January to November 2008 included - 29%;
- for December 2008 – 27.5%;
- for January 2009 - 28%;
- for the months from February to December 2009 – 31.3%;
- for 2010 – 31.3%.

The monthly base for contribution is at least the minimum gross salary in force for the period for which payment of the pension contribution is made.

Payment of the pension contribution is made fully or by instalments but not later than 31 December 2010 by postal remittance or any other means set by law, including cash, to the local Pension House of the individual's domicile.

**ORDER 2689 dated 16 November 2010 to amend Order 101/2008 of ANAF President to approve the model and content of forms used to declare taxes under self assessment or withholding regime (Official Gazette 789/2010)**

The 2010 profit tax return (form 101) has been approved. Taxpayers which were subject to minimum tax prior to 1<sup>st</sup> October 2010 may submit 2010 profit tax returns as follows:

- a) a return for the period from 1<sup>st</sup> January 2010 to 30 September 2010 by 25 February 2011;
- b) regarding the period from 1<sup>st</sup> October 2010 to 31 December 2010, the return should be submitted as per legal provisions in force, as follows:
- o if 2010 financial results are finalised prior to 25 February 2011, form 101 may be submitted by 25<sup>th</sup> February 2011 ;
  - o If financial results are not finalised as at 25 February 2011, form 101 may be submitted by 25 April 2011.
- Nota Bene: If form 101 is submitted by 25 February 2011, form 100 "State budget liability return" to declare Quarter IV 2010 profit tax is not necessary. If form 101 is submitted by 25 April 2011, form 100 "State budget liability return" will be submitted by 25 January 2011 disclosing an estimated profit tax equal to Quarter III 2010 and this amount is paid.
- d) set of items according to provisions of article 158 of OG 92/2003, republished with its further amendments and complements;
- e) equipment, machinery, raw materials, materials and other movable items, as well as immovable items which are used for activities which represent the main source of income;
- f) finished products;
- g) amounts due to the debtor by third parties irrespective of the reason, which can be collected;
- h) cash in bank accounts;
- i) perishable items or subject to deterioration.
- The Order sets the implementation as well as documents to be used in this scope.

**ORDER 2691 dated 17 November 2010 to approve model and content of form 307 "Statement regarding VAT adjustments when beneficiary of an asset transfer is not a registered person under the scope of VAT" and to set procedures to settle these amounts (Official Gazette 786/2010)**

The Order approves the model and content of form 307 "Statement regarding VAT adjustments when the beneficiary of an asset transfer is not a registered person under the scope of VAT," code MFP 14.13.01.02/t.a.

The return regarding amounts which result from VAT adjustments in case the beneficiary of the asset transfer is not a registered person under the scope of VAT is completed and submitted by the taxable person who benefits from the asset transfer as per article 128 point 7 of Law 571/2003 – Fiscal Code, with its further amendments and complements, assumes responsibility from the selling party with respect to adjustment of deduction right if the beneficiary is not registered under the scope of VAT in accordance with article 153 of the Fiscal Code and does not register after the transfer, either.

Form 307 is submitted by 25<sup>th</sup> of the month after the month the transfer occurred to tax authorities where the taxable person who benefits from the transfer has his/her/its fiscal domicile or where registered for tax purposes.

The amount of VAT to pay to the State Budget is the outcome from VAT adjustments as per articles 128 point 4), 148, 149 or 161, when applicable, of the Fiscal Code, and will be disbursed by the beneficiary of the asset transfer to the State Budget in accordance with legal provisions in force, in RON, in cash, by bank transfer or postal remittance into account 20.10.01.01.05 "VAT to pay to the State Budget further to adjustments," opened at the Public Treasury within the territorial tax authorities, disclosing the tax registration code of the entity or the individual's personal code, as the case may be.

**ORDER 2605 dated 21 October 2010 to approve Implementation procedures for precautionary asset measures set by Government Ordinance 92/2003 – Code of Fiscal Procedure (Official Gazette 732/2010)**

Precautionary measures are taken when there are clues regarding the risk that the debtor may steal, hide or waste assets. Implementing and/or achieving precautionary measures upon items belonging to the debtor are usually valued up to 150% of the amount of the estimated liability and in the following order:

- a) items which are not in substance used in the performance of activities which represent the main source of income;
- b) movable and immovable items which are not directly used in the activity which represents the main source of income of the taxpayer;
- c) movable and immovable items which are temporarily held by other entities further to agricultural rental contracts, loan contracts, rental contracts, concession contracts, lease contracts and other contracts;

**INSTRUCTION 36 dated 1<sup>st</sup> November 2010 regarding the reference interest rate of the National Bank of Romania (NBR) for the month of November 2010 (Official Gazette 727/2010)**

For the month of November 2010, the NBR reference interest rate is 6.25% per annum.

**RESOLUTION 1024 dated 6 October 2010 to approve National Strategy to reduce the impact of undeclared labour for the 2010-2012 period and National Action Plan to implement National Strategy to reduce the impact of undeclared labour for the 2010-2012 period (Official Gazette 740/2010)**

National Strategy to fight black market employment is approved and includes intensification of inspections made by local Labour Inspectorates.

**REMINDER – EMPLOYEE PERSONNEL FILE**

The employer must maintain a personal file for each of its employees and, upon request, present it to Labour Inspectors.

At a minimum, the employee personnel file includes: employment documents (copies of identity card, birth certificate, educational diplomas, marriage certificate, if applicable), labour contract registered with the Labour Inspectorate (ITM), addenda and other documents regarding amendments, suspensions and, upon termination, the labour contract termination registered with ITM, documents supporting reductions in taxable employee income, job description signed by both the employer and employee, medical examination certificate issued by a physician specialised in labour medicine, labour book in cases when the employer is allowed by ITM to maintain and keep employee labour books at the enterprise's premises.

Upon employee written application, the employer must deliver certified copies that they conform to the original by the legal representative of the employee or by a duly appointed person which exist in the personnel file, of the page(s) of personnel electronic registers disclosing captions regarding the person and/or a document which certifies the activity the employee carries out, their seniority at work, the trade and his/her speciality as indicated on the electronic register and the employee file.

The electronic register and employee personnel file must be kept in conditions which ensure data safety as well as adequate conservation.

**INFORMATION – PROJECT OF LAW**

**Sole declaration project (form 112)** to unify the following: social insurance statement (*pension*) which also lists insured persons, health contribution statement which also lists employees insured by local Health Houses, unemployment statement which also lists persons covered, as well as income tax withheld from employees declared in the State budget liability return (form 100).

**REMINDER – RECONSTITUTION OF DOCUMENTS**

As per Order 3512/2008 regarding financial and accounting documents as well Implementation Norms for Fiscal Code (Titre III VAT, Paragraph 46 point 1, if an invoice is lost, stolen or de-

stroyed, the entity which issued the invoice must release a duplicate. The duplicate can be:

- a new invoice which includes the same data as the original invoice must mention the fact that it is a duplicate which replaces the initial invoice; or
- a photocopy of the initial invoice bearing the stamp of the company and a notation that it is a duplicate which replaces the initial invoice.

Non-compliance with one of the above mentioned procedures triggers the risk that tax authorities may consider that VAT and associated expense subject to VAT cannot be deducted (for example, a simple photocopy which only mentions "copy from original").

Therefore, BE AWARE that the photocopy must be stamped and state, **"DUPLICATE, replaces initial invoice."**

#### **REMINDER – CORRECTION OF INVOICES AND OTHER DOCUMENTS WHICH STAND IN LIEU INVOICES**

Practice has disclosed many cases where correction of documents is made by handwritten annotations (by writing on a document issued by IT in pen, for instance). Drawing attention to provisions of article 159 of the Fiscal Code regarding correction of documents is worthwhile.

Correction of information mentioned on an invoice or any other document considered an invoice is made as follows:

- in case the document has not been transmitted, the document is cancelled and a new document is issued;
- in case the document has been transmitted:
  - o either a new document is issued and consists of both information on the initial document, the number and the date of the document subject to correction, the amounts preceded by a minus sign and the correct information and amounts;
  - o or, a new document is issued with of correct information and amounts and simultaneously a document is issued with data from the document subject to correction: reverse the amount billed with minus sign, mentioning the number and date of the incorrectly issued document.

In circumstances as per article 138 of the Fiscal Code (rectification of operations, differences in price, commercial discounts, refusals, etc.), the supplier or the service provider must issue an invoice or other document with amounts preceded by a minus sign when the tax base is reduced or without the minus sign when the tax base increases and transmit the document to the beneficiary except when article 138 letter d) applies (beneficiary is bankrupt).

#### **REMINDER – Submission on-line of tax returns and controlled access to fiscal file by taxpayer**

As mentioned in previous APEX Team newsletters, starting with tax returns for the month of October 2010, large and medium size taxpayers must submit their tax returns by remote means of electronic transmission, on-line at [www.e-guvernare.ro](http://www.e-guvernare.ro), using for a digital certificate issued by one of the licensed authentication providers (CertSIGN, DigiSIGN, Trans Sped,...).

Tax returns submitted by remote means of electronic transmission by taxpayers can be checked on the ANAF website in the section entitled "Visualisation of the status of submission of returns." The procedure consists of logging onto the ANAF website and by presenting the digital certificate supplied by the licensed provider to check the historical status of tax returns submitted on-line from the very first on-line submission until the effective processing of the last tax return submitted on-line. This control is made by selection of the taxpayer registration code from a defined list. In case the holder of the digital certificate represents the interests of several entities, the list will include all the tax registration codes registered on the ANAF portal for the holder.

It is very important to periodically perform this control because, although on-line submission triggers a confirmation receipt upon submission, tax authorities subsequently deliver different messages regarding the different types of errors which appear subsequent processing tax returns submitted on-line. Under these circumstances, the taxpayer can then take corrective measures.

The entire procedure can be found on [www.anaf.ro](http://www.anaf.ro) under the caption: "Legal entities – Information regarding submission of returns."

"Controlled access by taxpayer to its file" is accessible to the taxpayer which holds a digital certificate to submit on-line tax returns registered with ANAF. On-line access is made after authentication on the ANAF website, then by accessing the "Private space" caption and the "Fiscal file" option.

Information provided is as follows:

- taxpayer identification data;
- data regarding the taxpayer fiscal status ("*vector fiscal*") (fiscal obligations for which the taxpayer is registered and frequency of declaration);
- summary of fiscal position;
- sub-caption for each tax return, with the ability to visualise the status of submitted tax returns, amounts remaining unsettled and payments made. We mention that the system allows generation of copies of any tax return, the copy being an electronic version from the ANAF database.

In case your organisation is not a large or medium size taxpayer where on-line submission is now mandatory, we suggest acquiring a digital certificate and applying for on-line submission of tax returns with form 150. Besides making administrative work easier, you will gain on-line access to your fiscal file, the position regarding submission of returns, the position of your organisation in tax authority files regarding taxes and also be prepared when on-line submission will be extended to all organisations.

#### **WINTER CELEBRATIONS**

##### **Legal holidays**

Legal holidays are:

- 1<sup>st</sup> December (National Day);
- Christmas Day and 26 December;
- 1<sup>st</sup> and 2<sup>nd</sup> January.

##### **Paid vacation**

When legal holidays overlap with paid vacation days, legal holidays will not be considered when computing the number of days of paid vacation.

In case employees work on a legal holiday for professional reasons, the time spent at work will be compensated with time off which will be taken by mutual agreement with the employer (according to Internal Regulations) or "double time" will be paid. During the paid vacation period, the employee will receive an allowance which cannot be less than the monthly base salary and recurring indemnities and bonuses granted for the respective period in accordance with the labour contract.

This allowance is computed as the daily average remuneration computed as above during the three months prior to the month when days off are taken, multiplied by the number of paid holiday days.

##### **Taking days off**

Minimum number of days of paid vacation is 21 working days per year.

Employees who joined during the year receive a pro-rated number of paid holiday days, computed from the day they were recruited through 31 December 2010.

The sole case allowed by law when an employer can pay the employee the number of days the employee was entitled to and did not take is cessation of labour contract.

An employee who, under exceptional circumstances, has not taken all the days he/she was entitled to is obliged to take the remaining days before the end of the subsequent year.

The value of unused paid holidays at year-end which the employer records in year-end accounting records with respect to the matching principle is considered a non-deductible expense by tax authorities.

### Gratuities

Gratuities can take several forms:

- Bonuses in addition to December gross salaries are subject to withholding of employee contributions and income tax. For the employer, bonuses and related employer contributions are tax allowed expenses;
- Allowances of RON 150 for each **under age** child of employees. For the employer, this allowance represents an expense which can be included in welfare expenses and are tax deductible up to 2% of annual payroll together with other categories of welfare expenses under the Fiscal Code. For the employee, this allowance is not subject to income tax but is subject to pension contribution (CAS). We remind that gift vouchers irrespective of their amount received for one event (8 March for female employees, 1<sup>st</sup> June – children's day, Easter and Christmas) are subject to income tax at the present rate of 16% starting 1<sup>st</sup> July 2010 as per article 94 (5) of the Fiscal Code and point 109<sup>1</sup> of Implementation Norms of Title III of the Fiscal Code. It results from OUG 58/2010 which amended article 55, paragraph 3 of the Fiscal Code, gift vouchers being expressively mentioned as part of the income assimilated to salaries for the scope of taxation. At point 70 (i) of the Implementation Norms of Title III, gift vouchers are subject to income tax irrespective of the event or their amount is reiterated. Regarding **social contributions**, we assess that they are not due on gift vouchers granted in the limit of the welfare expenses because the legal framework, i.e. Law 193/2006 regarding granting gift vouchers and nursery vouchers, has not been subject to amendments specifically in this respect, nor OUG 58/2010 which aims to make them subject to income tax but does not state any provision regarding making gift tickets liable to social contributions;
- "Christmas presents," other than those mentioned previously are considered benefits in kind and are subject to employee contributions and income tax. For the employer, these expenses are tax allowed.

### REMINDER – Valuation of monetary items in foreign currency

Do not forget that starting 2010, at the end of each month, monetary items (cash on hand, receivables, payables) denominated in foreign currency are valued at the NBR exchange rate in force on the last banking day of the month.

This procedure also applies to receivables and payables denominated in RON but pegged to a foreign currency for collection/disbursement. Exchange rates to use for valuation at the end of November 2010:

1 Euro = 4.2842 RON;      1 USD = 3.2861 RON;  
1 CHF = 3.2891 RON;      1 GBP = 5.1078 RON.

### DECEMBER 2010 – AGENDA

#### Every day - do not forget

- To complete the petty cash register (or print electronic version)
- To complete the purchase ledger and sales ledger
- To update employee electronic registers with information regarding labour contract inception or termination, if any

#### At month end - do not forget

- To complete the journal ledger

- To register contracts concluded during the month for services rendered by non-residents, with tax authorities as per article 8 point 7<sup>1</sup> of the Fiscal Code
- To revalue monetary assets and liabilities in foreign currency (cash on hand, assets, liabilities) at the NBR exchange rate in force on the last banking day of the month
- To organise a stock count of inventories if the enterprise does not use a perpetual inventory system
- To issue final invoices for the month of December 2010

#### To comply with requirements regarding VAT

- Mention the registration code under the scope of VAT on documents for EU business partners
- Check the validity of the registration code under the scope of VAT mentioned on invoices received
- Check the amount of VAT disclosed on invoices received
- Check references related to VAT (e.g.: "reverse charge," "operation not subject to VAT," etc...)
- On invoices, write VAT amount received in case of reverse charge
- Maintain the ledger of goods received
- Maintain the ledger of non-transfer of goods
- Mention which exchange rate will prevail (NBR or commercial bank) in contracts with foreign partners

#### During the month - do not forget

#### To organize and perform an overall inventory of assets and liabilities

- That Wednesday 1<sup>st</sup> December is a legal holiday (National Day)**

#### That Wednesday 8 December last day to submit

- Form 092 (*amendments*) to change VAT return periods from Quarterly to Monthly for EU acquisitions of goods in November 2010. The period October – November will represent a distinct tax period for which a VAT return will be submitted at the latest on 27 December 2010.

#### That Friday 10 December is the last day to submit

- Return on collection of hotel tax

#### That Friday 10 December is the last day to pay

- Hotel tax
- Advertising service tax

#### That Wednesday 15 December is the last day to submit

- INTRASTAT statement for November 2010 (submitted online)
- Recapitulative statement of EU Supplies/acquisitions/services (form 390)\* for November 2010;

#### That Monday 27 December is the last day to submit

- State budget liability return (form 100)\*
- Social insurance and special funds liability return (form 102)\*
- VAT return (form 300)\*
- Social security statement with list of insured persons
- Social security statement regarding liabilities to the National Fund for health insurance, medical leave and compensation from health insurance
- List of insured employees and health contribution to social health insurance fund
- Unemployment fund statement with list of insured persons
- Tax return for commission due by employers to the Labour Inspectorate (ITM)
- Statement of income obtained from abroad by individuals who carry out activity in Romania and by Romanian citizens who are employees of diplomatic missions and consular posts accredited in Romania (form 224)

- Special VAT return for VAT non payers (form 301)\*
- Environment Fund Statement (not "ecotax").

**That Monday 27 December is the last day to pay**

- Excise taxes
- Tax on crude oil and natural gas from domestic production
- Withholding tax on non-resident income
- VAT
- Salary tax
- Tax on income from independent activities, withheld at source
- Tax on interest income
- Tax on investment income
- Tax on dividends
- Tax on pension income
- Tax on income from prizes and gambling
- Tax on income from other sources
- Social security contribution
- Health insurance contribution
- Medical leave contribution and health insurance allowance
- Unemployment contribution
- Contribution to fund to guarantee payment of salary liabilities
- Commission to ITM for holding and updating Labour books
- Contribution to work accident and occupational disease fund
- Contribution for non employment of disabled persons for employers with headcount over 50
- Contribution to Environment Fund (not ecotax)
- Gambling tax
- Tax on Rep. Offices (2<sup>nd</sup> and last instalment).**

**IMPORTANT: starting 2010, payment of tax on dividends withheld on dividends declared but not paid can be made until 25 January of the next year (thus, 25 January 2011 for dividends allocated and not disbursed in 2010).** Previously, tax on dividends withheld had to be paid by 31 December of the year when dividends were allocated. Tax on dividends is to be disclosed on the December 2010 "State budget liability return" (form 100).

All forms mentioned above as well as guidance on their preparation may be downloaded from the Ministry of Economy and Finance website: [www.mfinante.ro](http://www.mfinante.ro). Tax returns noted with an asterisk (\*) can be submitted by remote means of electronic transmission by large and medium size taxpayers as well as by taxpayers which have opted to file their returns on-line and which hold a digital certificate.



## KEY HR FIGURES

2010 Contribution (based on the gross income)	Employer and Beneficiary of activities considered dependent activities (%rate)	Employee and provider of dependent activities (%rate)
Social security contribution	20.8% for normal working conditions 25.8% for particular working conditions 30.8% for special working conditions	10.5%
Medical leave contribution and health insurance allowance	0.85%	
Work accident and occupational disease fund	0.15% - 0.85% depending on CAEN code for main activity	
Unemployment fund	0.5%	0.5%
Contribution to fund to guarantee payment of salary liabilities	0.25% <b>(only for employees under labour contract)</b>	
Health insurance fund	5.2%	5.5%
Labour office commission ("ITM" commission)	0.25% or 0.75% <b>(only for employees under labour contract)</b>	
Salary tax		16%
Contribution for non employment of disabled persons (for employers with more than 50 employees)	4 x 50% minimum gross salary (RON 600) for every 100 employees	
Minimum monthly gross salary	RON 600 for unqualified positions RON 720 for positions requiring High School RON 1,200 for positions requiring a University degree	
Luncheon voucher subject to income tax starting July 2010	RON 8.72	
Average monthly gross salary (INSSE September 2010, identical to August 2010)	RON 1,846	
Per diem (in Romania) Employees in the public sector Employees in the private sector (x 2.5)	RON 13.00 RON 32.50	

Income paid to a person who carried out an activity considered dependent activity (example: in-house "captive" PFA or who meets at least one out of the four re-qualification criteria mentioned in OUG 82/2010) are disclosed on a separate "Payment statement" which is not submitted to ITM but is included in all payroll returns except the return regarding ITM commissions.

Contributions starting 10 September 2010 (based on gross income reduced by the standard deduction as deemed expenses for intellectual property rights and based on gross income for persons under civil contract and in both cases capped at 5 average monthly gross salaries)	Income payer / Beneficiary of professional activities (of author or person under civil contract) (% rate)	Provider of professional activities (author or person under civil contract) (% rate)
Contribution to social insurance (if applicable)	0%	10.5% <sup>1</sup>
Contribution to unemployment insurance (if applicable)	0%	0.5% <sup>2</sup>
Contribution to health insurance	0%	0% <sup>3</sup>
Income tax		16% <sup>4</sup>

<sup>1</sup> The income payer calculates, withholds, pays and declares the individual contribution for pension (CAS) if the author or person under civil contract does not prove he/she is retired or insured in another pension regime within Pillar 1.

<sup>2</sup> The income payer withholds, pays and declares the individual contribution for unemployment if the author or the person under civil contract does not prove he/she is insured by option with the unemployment insurance regime.

<sup>3</sup> The author or the person under civil contract remains responsible for submitting his/her return for health insurance as well as for payment of the health contribution as per Law 95/2006.

<sup>4</sup> Regarding income tax, it remains possible for the author to have 10% of his/her income tax withheld when author's rights are paid, and to annually declare author's rights income obtained to tax authorities and to adjust the 10% income tax rate to 16%, paying the balance due.

**Regarding a Director appointed in the Constitutive Deed (and not through an administration or management contract) and to whom a Shareholder General meeting resolution grants remuneration, he/she must insure himself/herself in the public pension regime via an insurance declaration unless he/she is not already an insured person. The base for his/her contribution is at his/her decision but cannot be less than 75% of the minimum salary. The rate of contribution is 31.3%. The insured person can be a Romanian citizen, a citizen of another State or stateless for the period he/she has, as per law, his/her domicile or residence in Romania.**

**As for the legal entity which grants such remuneration, it must support the contribution to health insurance at the rate of 5.2%. The legal entity will also declare and pay health contribution (5.5%) and income tax which it will have withheld from the Director's remuneration.**



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ACCOUNTING AND PAYROLL  
EXPERT TEAM

APEX Team includes qualified professionals able to provide a full range of accounting and payroll services. Our consultants are ready to share their knowledge and experience gained whilst working in Romania as consultants for one of the Big 4 international companies, having many international companies acting in a wide range of industries as clients.

The team includes chartered accountants (Romanian Chartered Accountants Body and also ACCA) specialised in accounting for business entities, as well as a group specialised in payroll administration on behalf of the client.

APEX Team provides a full range of accounting services, payroll services, local tax compliance and tax advice, as well as services tailored to your company needs:

- Bookkeeping**
- Recurring accounting assistance**
- Payroll computation and additional HR services**
- Accounting and tax advice « on line »**
- Certification of annual profit tax**
- Start up services**
- Organization of the accounting function**
- Assistance in implementation of ERP**
- Training**



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