



employment - legal changes published in March 2023

Law no. 52/2023 on supplementing para. (1) of Article 139 of Law no. 53/2003 - Labour Code was published in the Official Gazette, Part I, no. 186 of March 06, 2023, in force as of March 09, 2023.

The law introduces two additional days among the nationally recognized public holidays, namely **(i)** the 6th of January - the Baptism of the Lord and **(ii)** the 7th of January - the Feast of the Holy Baptist John the Baptist.

Government Emergency Ordinance no. 10/2023 amending and supplementing Government Emergency Ordinance no. 158/2005 on social health insurance leave and allowances was published in the Official Gazette, Part I, no. 218 of March 16, 2023, in force from the same date.

The Ordinance provides for a series of amendments to Government Emergency Ordinance no. 158/2005 on social health insurance leave and allowances, as follows:

- The income related to the payment of the contribution rate of 1% for leave and allowance insurance is, according to the new regulation, the monthly income or the average monthly income registered in the tax declaration submitted for the payment of the health social insurance contribution, according to the Fiscal Code, which may not be less than the value of the national minimum gross basic salary guaranteed in payment and may not exceed 3 times its value.
- The basis for calculating the allowances for the persons insured in the health social insurance system based on the insurance contract is determined as the average of the insured incomes, as stated in the insurance contract, for the last 6 months of the 12 months of the insurance period, up to a limit of 3 gross minimum wages per country guaranteed in payment.

Order of the Ministry of Finances and of Ministry of Labour and Social Solidarity no. 1.121/655/2023 on the determination of the indexed monthly amount to be granted in the form of childcare vouchers for the first semester of 2023 was published in the Official Gazette, Part I, no. 258 of March 29, 2023, in force from the same date.

The Order establishes that, for the first semester of 2023, starting with April 2023, the amount of the monthly amount to be granted in the form of childcare vouchers is LEI 600. The nominal amount thus established will also apply for the first 2 months of the second semester of the year 2023, namely for the months August and September 2023.

Law no. 67/2023 on amendment of Art. 6 para. (2) of Law no. 361/2022 on the protection of whistleblowers in the public interest was published in the Official Gazette, Part I, no. 257 of March 28, 2023, in force as of March 31, 2023.

The Law provides that a report that does not contain **(i)** the name, surname, **(ii)** contact details or **(iii)** signature of the whistleblower in the public interest shall be examined and resolved to the extent that it contains **indications of violations of the law**, compared to the previous regulation which provided that well-grounded indications were required for such report to be examined and resolved.



Order of the Ministry of Labour and Social Solidarity no. 798/2023 approving the Procedure for the classification in collective bargaining sectors of the units defined under Article 1, point 21 of Law no. 367/2022 on social dialogue was published in the Official Gazette, Part I, no. 259 of March 29, 2023, in force from the same date.

The Order approves the Procedure for the classification in the collective bargaining sectors of the units and, at the same time, provides that the classification in the requested collective bargaining sector shall be carried out during the period of validity of the collective labour bargaining agreement, from the date of registration of the request, and shall be extended by right if there is no other request from the employer concerned.

The aim of the procedure is to inform the parties involved in sectoral collective bargaining of the choice of a unit to be included in a collective bargaining sector. The procedure is carried out by publishing the request for classification in one of the collective bargaining sectors on the website of the Ministry of Labour and Social Solidarity. This application is submitted by the representative of the unit, in writing, to the Ministry of Labour and Social Solidarity's registry office or sent by e-mail to the Ministry.

In order to submit the application, the representative of the unit shall submit the following documents:

- written request for publication on the website, as set out in Annex no. 1 to the Procedure;
- a power of attorney signed by the employer, if the person requesting publication is not the employer's legal representative;
- a copy of the identity card of the employer's legal representative or of the person authorized by the employer, as appropriate;
- a copy of the certificate of registration with the National Trade Registry Office/tax registration certificate;
- a copy of the incorporation documents or articles of incorporation/statutes of the beneficiary, indicating the CAEN Codes related to the fields of economic activity;
- an affidavit, as set out in Annex no. 2 to the Procedure, certifying that the applicant is the legal representative of the employer or the employer's authorized representative, if the documents referred to above are sent by e-mail.

Order of the Ministry of Finances no. 1235/2023 updating the amount of the delegation/secondment allowance and the amount of the accommodation allowance provided for in the Annex to Government Decision no. 714/2018 on the rights and obligations of staff of public authorities and institutions during delegation and secondment to another locality, as well as in the case of travel on official business was published in the Official Gazette, Part I, no. 261 of March 29, 2023, in force from the same date.

The Order states that, as of April 1, 2023:

- the amount of the delegation allowance set out in the Annex to Government Decision no. 714/2018 shall be increased from Lei 20 to Lei 23;
- the amount of the accommodation allowance provided for in the Annex to Government Decision no. 714/2018 shall be increased from Lei 230 to Lei 265;



Order of the Ministry of Finances and of the Ministry of Culture no. 1.098/2.748/2023 on the determination of the amount of the indexed amount to be granted in the form of cultural vouchers for the first semester of 2023 was published in the Official Gazette, Part I, no. 246 of March 24, 2023, in force from the same date.

The Order establishes that the amount to be granted monthly or occasionally in the form of cultural vouchers for the first semester of 2023 is of maximum of Lei 200/month and of maximum of Lei 400/event. This nominal amount also applies to the first two months of the second semester of 2023, *i.e.*, August 2023 and September 2023.

Law no. 69/2023 amending and supplementing Law no. 227/2015 on the Fiscal Code was published in the Official Gazette, Part I, no. 265 of March 30, 2023, in force as of April 2, 2023.

According to Law no. 69/2023, income from salaries or assimilated to salaries obtained by non-resident individuals with the status of digital nomad, defined according to the provisions of Government Emergency Ordinance no. 194/2002 on the regime of foreigners in Romania, is not taxable and is not included in the basis of calculation of the social insurance contribution and the social health insurance contribution if the individual is present on the territory of Romania for a period or periods not exceeding 183 days during any period of 12 consecutive months ending in the calendar year concerned.

A digital nomad is defined as a foreigner who is employed under an employment contract by a company registered outside Romania and who provides services using information and communication technology or who owns a company registered outside Romania in which he/she provides services using information and communication technology and is able to perform the activity of an employee or the activity within the company remotely using information and communication technology.