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The procedure for calculating the social security contributions (pension and health insurance) in the case of individuals obtaining salary income from two or more individual employment contracts that equals or exceeds the minimum gross base salary per country

On August 16, 2022, the Order no. 1855/2022 on the procedure for applying the provisions of article 146 para. (5⁷) let. e) of Law no. 227/2015 on the Tax Code was published in the Official Gazette no. 807.

The procedure for calculating the social security contributions due in the case of individuals obtaining salary income from two or more individual employment contracts that equals or exceeds the level of the minimum gross salary per country

Main legislative clarifications brought:

- employees in such situations have the obligation to submit on a monthly basis, by the 5th of the following month, an affidavit to each employer / income payer stating that the cumulative monthly social security calculation base, related to all individual employment contracts, is at least equal to the minimum gross salary per country;
- the affidavit is not necessary if the monthly calculation base for social security contributions, calculated by a given employer / income payer, is at least equal to the minimum wage per country;
- in the absence of the affidavit, each employer will have to calculate and withhold the social security contributions at the level of the minimum gross salary per country, depending on the number of working days in the respective month;
- employers / income payers have the obligation to register and keep records of the affidavits, the model of the related statement being established by the authorities through this procedure.

For more details, please feel free to contact us.



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