

Amendments to social security system reporting deadlines

12 August 2014

In brief

Parliament has approved amendments, applicable as of 1 January 2015, regarding social security system declaration submission deadlines and the conditions for confirmation of their receipt.

In detail

(i) The deadlines for submission and correction of declarations

According to the new amendments, as of 1 January 2015, employers have to submit the following reports monthly, by the twenty-fifth of the following month:

- Declaration on the calculation and use of social security contributions; and
- Declaration on the insured individuals' nominal records.

Where required, corrected declarations have to be submitted by 25 March of the following year.

(ii) Receiving the declarations

New conditions apply as of 8 August 2014 regarding confirmations that declarations have been received into the social security system by the National House territorial structures. Consequently, declarations are considered received if the following evidence is submitted:

- A copy of the declaration where is indicated the territorial structure; and
- Electronic receipt of confirmation of acceptance into the National House information system.

[Source: Law no. 160 dated 18 July 2014 on amending the Law no. 489 - XIV dated 8 July 1999, Monitorul Oficial no. 223-230 (4862 - 4869) dated 08.08.2014]

The takeaway

Amendments have been published regarding social security system declaration submission deadlines and the conditions for their acceptance confirmation by the National Social Security House.

Let's talk

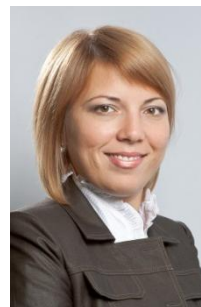
For a deeper discussion of how this new legislation might affect your business, please contact:



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