

Approval of the law on the state social security budget for 2014

28 January 2014

In brief

The Parliament of Moldova has approved the Law on the state social security budget for 2014, by which the same social security contribution rates (further “social security contributions”) are maintained. Furthermore, according to this Law, expenses incurred by employers for employee transportation and meals are exempted from social security contributions under certain conditions.

In detail

The main provisions of this Law are:

- The social security contribution rates applied to salaries and other forms of remuneration for employees and employers are maintained at 6% and 23%, respectively.
- For those taxpayers liable to pay social security contributions as a fixed amount, the annual fixed social security contributions have been increased from MDL 5,220 to MDL 5,748 per year.
- Maintaining the annual limit of material aid exempted from social security contributions at the forecasted national average monthly salary (MDL 4,225).
- The maternity leave allowance granted to insured women and those supported by insured husbands is calculated by the territorial social security units, with subsequent payment via services providers selected by the National Social Security House.
- Dismissal allowances provided by art. 186 para. (1) let.a), b) and c) of the Labour Code are not taxable with social security contributions.
- Expenses incurred by employers for employee transportation and meals are exempt from social security contributions under the conditions established by the Government.
- The amended deadline for submitting Declarations on the calculation and use of social security contributions (Form 4-BASS) is the twentieth of the first month in the following quarter.
- Quarterly electronic submissions of REV-5 declarations of insured individuals, without digital signatures, have also to be submitted annually in hard copy by 1 March the following year.

[Source: Law on the state social security budget for 2014 no. 329 dated 23 December 2013, Monitorul Oficial no. 17-23 (4656-4662) dated 24 January 2014]

The takeaway

The provisions of this Law are applicable as of 1 January 2014.

Let's talk

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



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