

# Approval of the law on the state social security budget for 2015

29 April 2015

## ***In brief***

As of 28 April 2015 the Law on the state social security budget for 2015 entered into force.

## ***In detail***

### ***Tariffs and calculation basis for social security contributions***

The social security contribution rates applied on salaries and other forms of remuneration are maintained for employees of 6% and employers 23%, respectively.

The social security contribution rates applicable by employers from agriculture sector and companies whose core business is software development are maintained.

The annual fixed social security contributions have been increased from MDL 5.748 to MDL 6.372.

The annual base for calculation of individual social security contribution has been specified, which should not exceed the amount of five monthly average salaries on economy forecast multiplied by 12 months or by the number of months when the assured income has been registered.

The list of individuals whose remuneration is included in the calculation basis of social security contribution has been increased by changing the concept of the remuneration.

Also, damages paid as salary for forced absence from work are included in the calculation basis for social security contributions.

### ***Payment and reporting of social security contributions***

The deadline for submitting of return on the calculation and use of social security contributions (BASS Form) and REV-5 return is the twenty fifth of the month following the reporting one.

The employers who at 1 January 2015 have more than 10 employees employed with an individual labour agreement or civil agreements for work performing or service providing, are obliged to submit the BASS and REV-5 returns by using electronic reporting.

The payers of social security contributions who do not have employees employed with an individual labour contract or other contracts of work performing or services providing will submit BASS-AN return once a year till 15 January 2016.

The adjusted BASS, BASS-AN and REV-5 returns for 2015 can be submitted till 25 March 2015, but the adjusted

calculation of social security contributions for the previous periods is made based on the decision issued by the control authorities or by the court.

### ***Fines and penalties***

For diminishing or hiding the salary funds and other remuneration, a fine equal to the double amount of contributions calculated on amount by which the salary funds and other remuneration have been diminished or hidden is applicable.

Some cases when penalties should not be calculated where settled, for example when the taxpayer has submitted to the tax authorities a request of compensation of debts to the state social security budget from the VAT or excise duty refund – for the period from the date of decision until after the transfer of the sum of the VAT amount liable to return.

Also, the debts regarding the unpaid penalties can be rescheduled, considering the conditions specified in the Regulation approved by the National Social Security House.

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*[Source: Law no. 73 dated 12 April 2015 on the state social security budget for 2015, Monitorul Oficial no. 102-104 (5144-5146) dated 28 April 2015]*

***The takeaway***

Through the new law on the state social security budget, the same social security contribution rates are maintained.

Furthermore, certain aspects regarding the returns and application of the fine in case of diminishing or hiring the salary funds have been introduced.

**Let's talk**

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



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