

# ***Approval of the laws on compulsory health insurance funds and state social security for 2019***

29 January 2019

## ***In brief***

The Laws on compulsory health insurance funds for 2019 (“Law on CHIF 2019”) and the state social security budget for 2019 (“Law on SSSB 2019”) have been approved.

## ***In detail***

### ***Compulsory health insurance***

Health insurance contribution (“HIC”) rates have been maintained at 9% of the labour remuneration fund and other forms of remuneration (i.e. 4.5% for employees and 4.5% for employers).

The fixed amount of health insurance contribution has been maintained at MDL 4,056 per year.

### ***Compulsory state social security***

The employee social security contribution (SSC) rate has been maintained at 6%,

without the cap for its taxable base being reintroduced.

The SSC rates applicable as of 1 October 2018 to employers in all fields have also been maintained.

The annual fixed SSC has been increased from MDL 8,424 to MDL 9,456, with some exceptions.

As of 1 January 2019, material aid granted by employers is no longer exempt from SSC taxation.

Law no. 489/1999 also includes provisions on the categories of payers and insured people, SSC rates, the SSC taxable base and payment

deadlines, SSC-exempt income and social security benefits.

*[Source: Law on compulsory health insurance funds for 2019 no. 301 dated 30 November 2018, Law on the state social security budget for 2019 no. 300 dated 30 November 2018, Official Monitor no. 504-511 dated 22 December 2018]*

## ***The takeaway***

The Law on CHIF 2019 and the Law on SSSB 2019 maintain the HIC and SSC rates for employers and employees.

Material aid granted by employers to employees is subject to all payroll taxes.

These amendments entered into force on 1 January 2019.

***Let's talk***

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



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