



Payroll Newsletter

Order No. 351 / 09.02.2011, approved by the Ministry of Health and the President of the National Health Insurance House in order to amend and supplement the norms implementing the provisions of GEO no. 158/2005 on medical leaves and social health insurance allowances,

published in the Official Gazette No. 141/24.02.2011

No. 3 / 2011

February 28th, 2011

The National Health Insurance House has issued the order no. 351/09.02.2011 amending the norms for the implementation of GEO 158/2005:

- The records of payment obligations due to the budget of the National Health Insurance Fund (FNUASS) representing contributions for medical leaves and social health insurance allowances are kept based on the 112 statement;
- The National Health Insurance House has the obligation to verify the information included in the 112 statement. The discrepancies are notified by the authorities to the employers who have the obligation to register a rectified 112 statement within 5 days after the notification receipt.
- The second copy of the medical leave certificates is submitted to the local Health Insurance House in the area where the employers have the registered office, including those for which the allowance is paid by the employers, only when the employers require the recovery of allowances paid from the FNUASS and exceeding the amount due to the FNUASS budget.
- The employers shall be able to recover the amounts paid from FNUASS as medical leave allowances which exceed the contribution due for medical leaves and allowances for that month.
- The employer will submit a written request to the Health Insurance House to recover the amounts which exceed the contribution, in accordance with the annexes of the order.
- The calculation base for medical leave contribution and allowances is equal to the total gross income obtained by the persons mentioned in art. 1, paragraph (1), letters A and B of GEO 158/2005, which includes the allowances due for the first 5 days of temporary work disability paid by the employer and the amounts paid by the employer in the first 3 days of temporary work disability following a work accident.
- For tuberculosis, cancer, AIDS disease leave or maternity and post-confinement leave, child care leave and maternal risk leave, the payers of the allowances have the obligation to issue certificates proving the number of medical leave days to be granted for each separate disease.

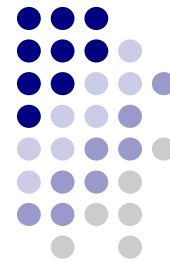
Our areas of practice:

- Tax Advisory Services
- Accountancy & Payroll
- Audit & Assurance
- Legal Services
- Financial Advisory
- International Executive Services & Immigration
- HR Services

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Order No. 1752 / 23-February-2011 issued by the National Agency for Tax Administration in order to supplement the methodology for distributing the amounts paid by taxpayers in the unique account and for settling tax liabilities recorded by them,

published in Official Gazette No. 141/24.04.2011

No. 3 / 2011

February 28th, 2011

The National Agency for Tax Administration has issued an order which clarifies the methodology to be used by the competent tax authorities to distribute the amounts which represent the salary income tax stated in the 112 form, for the registered office and secondary offices, in proportion to the due tax.

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