



In this number:

The Order no. 1525/2022 on the establishment of the procedure for granting tax incentives in the agricultural sector and in the food industry

The Order approves the procedure for granting tax incentives and clarifies the conditions that should be met by the employer (e.g., the calculation method for determining the percentage of 80% of the total turnover from eligible activities), as well as by the employee, especially for specific situations (e.g., for internship contracts, apprenticeships, daily laborers).

The Order no. 1528/2022 on the establishment of the procedure for granting tax incentives in the construction sector

The order approves the procedure for granting tax incentives, introduces the possibility to opt for the payment of the social insurance contribution to the private pension fund and introduces changes to the calculation method for determining the percentage of 80% of the total turnover.

Law no. 187/2022 for the amendment and completion of Law no. 165/2018 on the granting of value tickets

The main change refers to the increase of the nominal value of a meal ticket to the maximum value of 30 lei.

New accounting regulations applicable to entities regarding the archiving of payroll statements, published in the Official Gazette

On July 4, 2022 it was published in the Official Gazette no. 668/04.07.2022 Law nr. 195/2022 for the completion of art. 25 of the Accounting Law no. 82/1991, on reducing the archiving period of payroll statements from 50 years to 5 years.

[The Order no. 1525/2022 on the establishment of the procedure for granting tax incentives in the agricultural sector and in the food industry](#)

Main legislative changes/clarifications introduced:

- ✓ individuals posted on the territory of Romania can benefit from the tax incentives granted in the agricultural sector and the food industry, under certain conditions;
- ✓ the individuals posted outside Romania cannot benefit from the tax incentives granted in the agricultural sector and the food industry;
- ✓ it is introduced the calculation method for determining the percentage of 80% of the total turnover, as well as details regarding the calculation of the indicators "Total turnover" and "Turnover actually achieved from the activity from the agricultural sector and food industry";
- ✓ clarifications are provided regarding the qualification of the income related to the activity carried out on the territory of Romania;
- ✓ clarifications are provided regarding the fulfillment of the condition regarding the minimum salary income of 3,000 lei for individuals with part-time employment contracts, administration contracts, mandate contracts, internship contracts, apprenticeships, work relations with daily laborers, but also for the individuals who earn salary income from several legal relationships (individual employment contract, mandate contract, administration contract, etc.).

The provisions of this Order shall be applied starting with the income related to June 2022.

[The Order no. 1528/2022 on the establishment of the procedure for granting tax incentives in the field of constructions](#)

Main legislative changes/clarifications introduced:

- ✓ the employees can choose to pay the 3.75% rate due to the private pension fund and will express their option in writing to the employer, who will be required to withhold and to transfer to the state budget the related contribution.
- ✓ it is introduced the calculation method for determining the percentage of 80% of the total turnover;
- ✓ it is specifically mentioned that in order to determine the percentage of 80% of the total turnover, for the eligible activities are taken into account only the income from the activity carried out on the territory of Romania

The provisions of this Order shall be applied starting with the income related to June 2022

[Law 187/2022 for the amendment and completion of Law no. 165/2018 on the granting of value tickets](#)

Through the Law 187/2022 is increased the maximum limit for the nominal value of a meal ticket to the amount of 30 lei, starting with July 1st, 2022. The maximum nominal value of 30 lei of a meal ticket is also applied in the second semester of 2022, as well as in the first two months of the first semester of 2023, respectively February and March 2023.

[New accounting regulations applicable to entities regarding the archiving of payroll statements published in the Official Gazette](#)

The normative act published on July 4, regulates the replacement of the obligation to archive financial-accounting documents for 50 years, with an archiving period of 5 years. Thus, according to the new regulations, starting with January 1, 2023, the payroll statements for which the employer has an informative declaration regarding the withholding tax, on income beneficiaries, according to the legal provisions or for which the employer has the legal obligation to submit the declaration on the obligations to pay social contributions, income tax and nominal records of insured persons, at the National Agency for Fiscal Administration, it is kept for 5 years.

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