NEWSLETTER

Nowium - Seemless Tax, Finance & Legal

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Top News:

- Starting August 1, 2025, the standard VAT rate will become 21%, and the reduced rate 11%. Many transactions will shift from reduced rates to the standard rate.
- The dividend tax will increase from 10% to 16% starting January 1, 2026.
- The fiscal risk criteria have been revised.
- The advance pricing agreement can now be applied retroactively ("roll-back APA")
- Tax Group meetings - don't miss them! Join Tax Group to get the latest tax information and for continuous professional development - details on www.taxgroup.ro and taxgroup@taxgroup.ro

Summary

→ Significant amendments to the Fiscal Code starting the 1st of August 2025 (Law 141/2025)
→ Update of criteria for fiscal risk assessment (Order 1826/2372/2025)
→ Amendments on advance pricing agreements and mutual agreement procedure (Ordinance 11/2025)
→ Postponement of obligation to use e-Invoice system by certain categories of taxpayers (Government Emergency Ordinance 37/2025)
→ Procedure to access electronic centralized register of sanctions – RO e-Transport (Order 1659/1622/101/2025)
→ New Form Notification on obligation to declare and pay national additional tax (Order 1729/2025)
→ Amendments on statutory audit activity (Law 137/2025)
→ Other legislative news
→ July 2025 closing exchange rates
→ Social indicators

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Law 141/2025 on certain fiscal and budgetary measures (Official Gazette 699/2025)

Summary

The Law, adopted through special procedure of assumption of responsibility by the Government, brings several amendments to the Fiscal Code as well as to other normative acts, with the intended goal to reduce Romania's budget deficit through tax increases and public spending cuts.

Details

The main amendments to the Fiscal Code, along with a few changes related to medical leave, are presented below.

1. VAT

One of the most important measures introduced by this law is **the change of VAT rates starting the 1st of August 2025**. The structure based on three rates (19%, 9%, and 5%) will be replaced by a structure with only two rates: 21% (standard) and 11% (reduced).

Thus, the standard VAT rate becomes 21% starting the 1st of August 2025.

Transactions shifting the VAT rate from 9% to 11%

- Human-use medicines
  - *Veterinary use medicines will shift to 21%*
- Food and beverages (including animal food), live animals/birds from domestic species:
  Exceptions (subject to standard 21% rate):
  - Alcoholic beverages
  - Non-alcoholic beverages – NC code 2202
  - Foods with ≥10g sugar/100g (excluding infant formula and baby milk powder)
  - Dietary supplements
  - Bee food, plants, special ingredients – all eliminated
- Hotel accommodation or similar, including rental of campgrounds
- Restaurant and catering services, excluding alcoholic beverages and NC 2202 drinks
- Water supply and sewerage services
- Water for agricultural irrigation
- Fertilizers, pesticides, seeds and other agricultural products for sowing or planting, agricultural services (according to joint order by Ministry of Finance & Ministry of Agriculture and Rural Development)
- Housing as part of social policy:
  - Retirement/nursing homes
  - Orphanages, centres for minors with disabilities

Transactions shifting VAT rate from 5% to 11%

- Books, textbooks, newspapers/magazines, both physical and electronic
  - *Except those with predominantly video/audio content or advertising purpose (subject to 21%)*
- Access to cultural objectives: museums, castles, monuments, zoos, botanical gardens
- Firewood and related products (sawdust, briquettes, pellets, etc.)
  For individuals and legal entities (including NGOs, schools, hospitals)
- Thermal energy during cold season, delivered to:
  - Population
  - Public/private hospitals
  - Schools, NGOs, religious institutions and social services

Transactions no longer benefiting from reduced VAT rates and shifting to standard rate of 21%:

- Veterinary use medicines
- Bee food, plants and ingredients used in food preparation; products used to complement or substitute food
- Dietary supplements

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→ Social housing (≤120 sqm and ≤600,000 RON)
Transition regime: 9% VAT applicable by the 31st of July 2026, if:

- the contract is signed by the 1st of August 2025
- at least 20% of the amount is paid in advance (for contracts signed between the 3rd and 31st of July 2025)
- the home is delivered by the 31st of July 2026 and is suitable to live in
- the buyer has not purchased another home with a reduced VAT rate since the 1st of January 2023.

→ Homes delivered to municipalities for social rent
Transition regime by the 1st of August 2026 under the same advance payment conditions

→ Green energy systems (for homes, public institutions, etc.):

- Photovoltaic panels, heat pumps, related components (including installation)
- Optional construction upgrades

→ Recreational and cultural services:

- Access to fairs, parks, exhibitions, cinemas, cultural events (except those VAT exempt)
- Access to sport events

Additionally, the **VAT exemption** for construction, rehabilitation, and modernization of hospital units, as well as for transactions involving medical equipment, devices, tools, accessories, protective gear, materials, and sanitary consumables provided to NGOs or companies fully owned by NGOs, if offered for free to public hospitals or hospital units owned and operated by NGOs or companies fully owned by NGOs) is eliminated. All such operations will be subject to standard 21% VAT rate.

How are the new VAT rates applied?

In case of a rate change, the taxable event primarily determines the applicable VAT rate.

General rule -» **taxable event** = date of delivery of goods or provision of services

There are many exceptions to the general rule for certain types of transactions: rentals, delivery of real estate, provision of services with successive settlements (based on work situations), consignment stock, and continuous supply/provisions of goods/services.

Advance payments invoiced prior to the rate change, but for which the taxable event occurs after the change, require VAT rate adjustment so that the rate in effect on **the delivery/provision date** is applied.

More details and practical examples on the application of the new VAT rates will be discussed at the Tax Group event on the 13th of August – details available here: https://taxgroup.ro

2. Tax on dividends

The tax on dividends rate increases from **10% to 16%** for dividends distributed starting the 1st of January 2026, or the first day of the modified fiscal year that begins in 2026.

For dividends distributed based **on interim financial statements prepared during 2025/the modified fiscal year beginning in 2025 the 10% rate remains applicable**.

It is important to note that exemption conditions remain unchanged. Thus, dividends distributed to Romanian legal entities or legal entities resident in EU member states are exempt from tax, provided that they hold at least **10% of the capital** of the company paying the dividends, for an **uninterrupted period of at least 1 year** ending **before the dividend payment date**, and both entities are subject to corporate income tax or a substitute tax.

3. Additional Tax for credit institutions

The additional tax for credit institutions is increased as follows:

→ 4% starting the 1st of July 2025 (from 2% by the 30th of June 2025).

→ The 4% rate applies to turnover generated starting the 1st of July 2025, except for credit institutions with a market share below 0.2% of the total net assets of the banking sector.

New rules are introduced for calculating the additional tax:

→ if between the 1st of July and the 31st of December 2025, transactions are carried out – according to accounting regulations – that lead to an increase/decrease in the turnover elements used for the first half of the year, the tax

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on turnover should be recalculated for this period by submitting an adjusted tax return. Errors identified and corrected through carried forward earnings, concerning turnover elements related to previous fiscal years, will be included in the turnover of the year in which the error is identified, by submitting an adjusted tax return.

The applicability of the additional tax is limited in time, applying only by the 31st of December 2026.

4. Tax on income

Tax on income obtained from dividends

The tax rate on income obtained from dividends increases from 10% to 16% for dividends distributed starting the 1st of January 2026, as well as for earnings obtained from ownership of units in collective investment undertakings.

Tax on certain income obtained from interest

In the case of income obtained from **interest**, by way of exception from the general rule which provides for tax withholding by the income payer, **a special rule is introduced, applicable to income from interest obtained by individuals from bonds issued by companies, legal entities resident in Romania, on capital markets outside Romania.** In this case, the 10% taxation of the income will be carried out by the individual, through self-assessment, by submitting the sole tax return.

This applies to income paid by the issuing company and recorded in the individual's account starting the 1st of August 2025, regardless of when the bonds were issued.

Tax on pension income

The monthly taxable pension income is determined by deducting from the pension income the non-taxable amount of RON 3,000 and, as applicable, the health insurance contribution (CASS) due. This rule also applies to pensions received from abroad, other than privately managed, voluntary, or occupational pensions.

It applies starting the month of August 2025.

Non-taxable income/Income obtained from other sources

Income, in cash or kind, obtained as a result of transfer from personal assets of waste consisting of ferrous and non-ferrous metals and their alloys is excluded from the category of non-taxable income. This type of income is included in the category of income from other sources, for which the payers are required to withhold tax on income, at a rate of 10%, applied to gross income.

Income obtained from transfer from personal assets of waste, other than those mentioned above, will remain non-taxable.

It should be noted that income from other sources, together with other non-salary income, may lead to the obligation to pay health insurance contribution (CASS) by the individual obtaining such income, in the event that the income exceeds the threshold of 6 gross minimum wages in a calendar year.

Tax on income obtained from gambling

The tax rate applicable to income obtained from gambling of up to and including RON 10,000 is increased from 3% to 4%.

For wins between RON 10,000 and 66,750, the tax is RON 400 (an increase from RON 300) plus 20% of the amount exceeding RON 10,000.

Wins over RON 66,750 are taxed with RON 11,750 (an increase from RON 11,650) plus 40% of the amount exceeding RON 66,750.

5. Mandatory social contributions

- A mandatory 10% health insurance contribution (CASS) is introduced for pension income exceeding RON 3,000/month. This applies for pension income obtained from the 1st of August 2025 to the 31st of December 2027.
- The following categories are no longer exempt from CASS payment:
  - spouse and parents with no income, dependent on an insured person;
  - retirees with monthly pensions over RON 3,000;
  - patients with conditions included in the national health programmes established by the Ministry of Health, **with the exception of patients with oncological conditions**;
  - persons who receive unemployment benefits or, as the case may be, other social protection entitlements granted from the unemployment insurance budget;
  - individuals on adoption or parental leave;
  - individuals receiving social assistance;
  - monastic personnel of recognized religious denominations;

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- Individuals who obtain income for which health insurance contribution (CASS) is due may opt to pay the contribution for their dependents.
- In the case of taxpayers who are not insured in the public health insurance system and who are not exempt from paying the health insurance contribution, and who opt to be insured in the public health insurance system by submitting the sole tax return, the payment of the contribution shall be made as follows:
  - The CASS is determined by applying the 10% rate to the calculation base, which is the value of six gross minimum wages at national level, in force on the 1st of January of the year when the option is exercised.
  - The option may be exercised at any time during the year by submitting the sole tax return, and the payment is made in two instalments:
    - 25% of due CASS, on the sole tax return's submission date
    - 75%, by the 25th of May of the year following the one when the option was exercised.

6. Excise duties

Starting the 1st of August 2025, excise duties are increased for the years 2025 and 2026 on:

- alcohol and alcoholic beverages (among which we mention beer, wine, fermented beverages, ethyl alcohol and intermediate products);
- processed tobacco;
- gasoline and diesel.

7. Other amendments

The Law also introduces changes to **medical leave**, by amending **GEO 158/2005** on medical leave and health insurance indemnities.

Thus, the gross monthly amount of the allowance for temporary incapacity for work caused by common illnesses or non-work-related accidents is determined for each episode of illness, depending on the duration of the medical leave, by applying the following percentages to the calculation base established according to law:

- 55% of the calculation base for medical leave issued for a period of up to 7 days of work incapacity;
- 65% of the calculation base for medical leave issued for a period between 8 and 14 days of work incapacity;
- 75% of the calculation base for medical leave issued for a period exceeding 15 days.

Order 1826/2372/2025 to amend and complement Annex of ANAF Presidential Order and Romanian Customs Authority Presidential Order 417/1204/2025 to approve criteria for assessing fiscal risk to identify economic operators presenting high fiscal risk, as provided by art. 375 para. (11) and art. 435 para. (31) of Law 227/2015 on the Fiscal Code (Official Gazette 708/2025)

The joint order of ANAF and the Romanian Customs Authority amends and complements criteria for assessing fiscal risk to identify economic operators presenting high fiscal risk, as provided by art. 375 para. (11) and art. 435 para. (31) of the Fiscal Code. Both articles refer to **excise duties**, specifically to **registered consignees** and **registered operators** that present a high fiscal risk.

Following the amendments introduced by the new normative act, criteria for assessing the high fiscal risk of economic operators that are legal entities are the following:

1. newly established economic operators or whose shares have been transferred within the last 12 months;
2. economic operators that have not carried out economic activity during the last 12 months;
3. economic operators that were declared inactive and were reactivated within the last 12 months;
4. economic operators that have declared their fiscal domicile at the address of a law firm;
5. economic operators that have obtained authorizations and/or have been registered in the field of trading excisable products during the last 12 months. Economic operators that have renewed previously obtained authorizations within the last 12 months are not included in this category;
6. economic operators that have not carried out activities in the field of excisable products during the last 36 months;
7. economic operators with an inadequate fiscal history, falling into one of the following situations:

a) during the last 5 years, they have registered outstanding fiscal obligations to the consolidated general budget, of the type administered by ANAF, as per art. 157 of Law 207/2015 on the Fiscal Procedure Code, with its subse-

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quently amendments and complements, for which the warranty was enforced;

b) during the last 12 months, that have submitted tax returns more than 5 days after the legal deadline;

c) during the last 5 years, have benefited from payment instalments and/or restructuring, and fall under one of the following situations:

- have failed to comply with the deadlines established in the instalment/payment schedule, even if the debts were settled within the additional period provided by law;
- have not paid the fiscal obligations declared after the granting of the instalment and/or restructuring, within the legal deadline, even if they were settled within the additional period provided by law;
- have fiscal/budgetary obligations other than those mentioned in points i) and ii), which represent a condition to maintain the validity of the instalment and/or restructuring;
- have lost the validity of the instalment and/or restructuring, and later requested its maintenance according to law;

d) they have majority shareholders and/or directors who, during the last 10 years, have also been shareholders or directors in companies that were authorized and/or registered in the field of trading excisable products, whose authorizations/certificates were revoked and who fall into one of the following situations:

- on deregistration or share transfer date, the respective companies had outstanding fiscal obligations to the consolidated general budget, of the type administered by ANAF;
- insolvency proceedings were initiated, namely observation, judicial reorganization, or bankruptcy period;

e) they have requested the reimbursement or compensation of certain amounts from the consolidated general budget and following the fiscal authority inspections, it was found that for at least 25% of the requested amount, they were not entitled to reimbursement;

f) they do not have the necessary financial resources for the acquisition of excisable products.

Additionally, the Order provides that, if following inspections performed by fiscal authorities, it is found that an economic operator authorized and/or registered, that was not initially classified as high fiscal risk, subsequently meets one of the listed risk criteria, the identified fiscal risk shall be communicated within 5 days to ANAF – General Directorate for Fiscal Antifraud – Central Structure, for analysis and informing the competent territorial customs authority.

Ordinance 11/2025 to amend and complement Law 207/2015 on Fiscal Procedure Code (Official Gazette 695/2025)

Summary

The Ordinance introduces amendments to the Fiscal Procedure Code on **advance pricing agreements** as well as **mutual agreement procedure** for solving international fiscal disputes.
The amendments are made given Romania's accession to the OECD.

Details

Advance Pricing Agreement (APA)

The possibility of an advance pricing agreement (APA), which should be concluded by companies in Romania that carry out international transactions with affiliated parties, to be **extended retroactively** as well for fiscal periods prior to the filing of the application is introduced. This is called "roll-back APA" mechanism and applies for a period of up to 5 fiscal years.

The legislative amendment will allow companies requesting an advance pricing agreement to apply it also for previous years (up to 5 years), not just for the future, if the transactions are similar. Under the current Romanian legislation, this agreement applies only to future transactions, which may lead to fiscal disputes and double taxation.

The implementation of roll-back APA would reduce fiscal disputes and the workload of fiscal authorities.

The advance pricing agreement (APA) is issued by the fiscal authority in order to establish in advance the transfer prices in future transactions between affiliated parties, for a fixed period.

Mutual agreement procedure in fiscal field

By amending art. 282 on mutual agreement procedure, a better application of international conventions and treaties to avoid double taxation is ensured, reducing the risk of fiscal disputes and double taxation for Romanian taxpayers carrying out economic activities in international relations.

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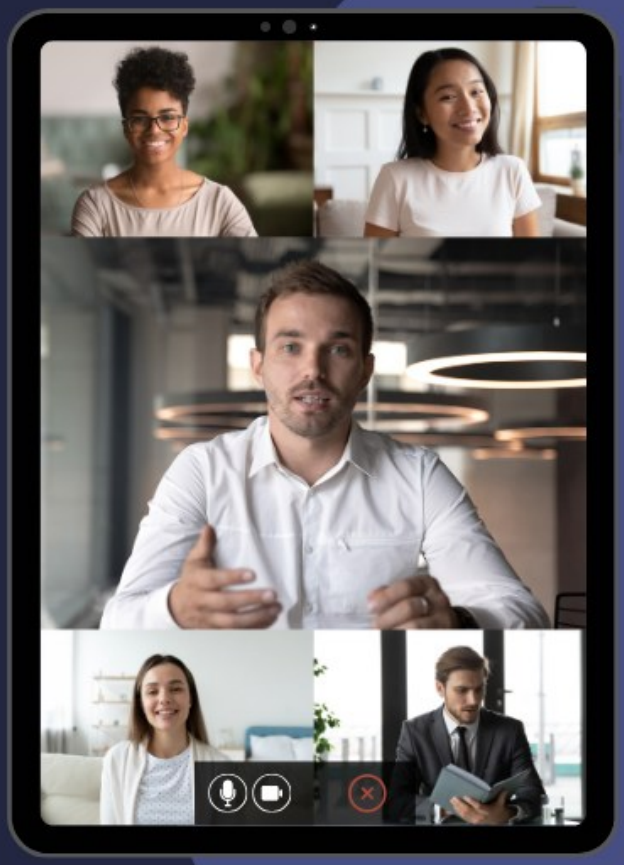
- Important changes of tax legislation



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Emergency Ordinance 37/2025 to repeal art. 3 para. (2) of GEO 74/2013 on certain measures to improve and reorganize ANAF activity, as well as to amend and complement certain normative acts and art. XIV of GEO 23/2024 on certain measures to consolidate institutional capacity of ANAF, reorganize its activity, as well as to amend and complement certain normative acts (Official Gazette 613/2025)

Summary

Among other amendments, the Ordinance introduces also the postponement, by the 1st of October 2025, of the obligation to use national RO e-Invoice system for institutes or cultural centres of other states that are operating on the territory of Romania based on intergovernmental agreements. This postponement is also valid for individual farmers who apply the special regime for farmers.

The technical requirements for using the system do not allow compliance with the current regulation by the two categories mentioned above.

Details

Institutes or cultural centres of other states operating on the territory of Romania based on intergovernmental agreements

By the 1st of October 2025, the use of the national RO e-Invoice system is not mandatory for the supply of goods/provision of services by institutes or cultural centres of other states operating on the territory of Romania based on intergovernmental agreements.

By the 1st of October 2025, economic operators – taxable entities established in Romania, supplying goods/providing services to institutes or cultural centres of other states operating on the territory of Romania based on intergovernmental agreements, are not required to transmit the invoices issued to these entities via RO e-Invoice system, except in cases where the beneficiaries have opted to use the system.

Individuals who are farmers applying special regime for farmers

Individuals who are farmers applying special regime for farmers provided by art. 315^1 of the Fiscal Code are not required to use RO e-Invoice system for invoices issued by the 1st of October 2025.

They are required to apply for registration in the mandatory RO e-Invoice Registry by 1st of October 2025, if they have not already opted to use RO e-Invoice system. Individuals who start carrying out economic activities subsequent to the 30th of September 2025, are required to apply for registration in the mandatory RO e-Invoice Registry prior to starting their economic activities and will be registered in the Registry within 3 working days from the application date.

Economic operators – taxable entities established in Romania supplying goods/providing services to the above-mentioned individuals are not required to transmit the invoices issued to them via RO e-Invoice system, except in cases where the beneficiaries are registered in the optional RO e-Invoice Registry or, starting from the 1st of October 2025, in the mandatory RO e-Invoice Registry.

Order 1659/1622/101/2025 to approve Procedure to access electronic centralized register of sanctions, provided by art. 14 para. (3) of Government Emergency Ordinance 41/2022 to establish National System to monitor vehicle transport of goods — RO e-Transport and to repeal art. XXVIII of Government Emergency Ordinance 130/2021 on certain fiscal and budgetary measures, prorogation of certain deadlines, as well as to amend and complement certain normative acts (Official Gazette 634/2025)

Summary

The joint order approves Procedure to access electronic centralized register of RO e-Transport sanctions.

Details

As a reminder, GEO 129/2024 introduced in November 2024, a phased mechanism through which the sanction of confiscating goods is applied in case of non-compliance with RO e-Transport obligations. As a result of these provisions, a technical and procedural solution was necessary to record the contravention history of taxpayers with respect to RO e-Transport system.

Thus, through this procedure, an **electronic registry** is introduced, which the agents recording the offenses provided by RO e-Transport legislation will be able to consult in order to identify the history of contravention violations and to apply the corresponding contravention sanction accordingly.

The recording of data regarding applied sanctions is carried out by the agents discovering the contravention offense. The access in the registry is made via the IT platform used to check information on UIT codes. Moreover, if the administrative act by which the contravention was recorded and sanctioned is cancelled, the recording agent will have a period of 30 days to register this information in the system.

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Order 1729/2025 to approve template and content of form Notification on obligation to declare and pay national additional tax (Official Gazette 646/2025)

Summary

The Order approves template and content of form ***Notification on obligation to declare and pay national additional tax***.

Details

The form is submitted to the fiscal authority that administers the taxpayer submitting the form, if there are multiple constituent entities in Romania that are part of the same group, within 6 months from the last day of the reporting financial year.

The provisions also apply to taxpayers that have opted, according to law, for a financial year different from the calendar year.

The form is approved based on provisions of Law 431/2023 on **additional tax** (also known as "Pillar 2") and aims to simplify administrative procedures for companies in Romania that are part of large multinational enterprise groups subject to this type of tax.

By using this form, groups may designate a single entity to centralize and manage the declaration and payment obligations of national additional tax according to Romanian jurisdiction. This option is valid only if the designated entity assumes responsibility by submitting an official notification.

The notification is required only when there are multiple entities in Romania belonging to the same group that are subject to national additional tax, and only if it is intended that a single Romanian entity will carry out the payment of the national additional tax for all other Romanian entities.

It is important to note that the submission of this notification does not constitute a legal obligation, but rather a voluntary choice of the Romanian entities that are part of a group. However, exercising this option has concrete implications on how the group entities report and pay the national additional tax. In the absence of exercising this option, each entity will be required to individually fulfil its declaration and payment obligations, without benefiting from the centralized administrative mechanism offered through the form.

Law 137/2025 to approve GEO 137/2024 to amend and complement Law 162/2017 on statutory audit of annual financial statements and consolidated annual financial statements and to amend certain normative acts, GEO 75/1999 on financial audit activity, as well as to amend and complement certain normative acts (Official Gazette 685/2025)

Summary

Law 137/2025 approves GEO 137/2024, an ordinance amending Law 162/2017 on statutory audit of annual financial statements and consolidated annual financial statements, and also brought several amendments to GEO 75/1999 on financial audit activity.

Details

The accounting regulations were amended at the beginning of 2024, replacing non-financial statement with sustainability reporting (information on environmental, social, and governance aspects). This reporting is part of the directors' report, which is submitted together with the annual financial statements.

GEO 137/2024 transposed into domestic law European CSRD Directive (2022/2464) at the end of 2024. The CSRD Directive introduced the obligation for the sustainability reporting to be audited by the statutory auditor or the audit firm. The statutory auditor expresses an opinion based on a limited assurance engagement regarding the compliance of the reporting with the requirements of the Directive.

According to European requirements, statutory auditors are supervised by the national public supervisory body – Authority for the Public Oversight of Statutory Audit Activity (ASPAAS).

Law 137/2025 approves the CSRD provisions transposed through GEO 137/2024, bringing a series of amendments and complements.

Order 1810/2025 to complement Annex to ANAF Presidential Order 2080/2023 to approve Procedure to organise Register for purchase of houses where reduced VAT rate (Official Gazette 704/2025)

The Order introduces complements to Procedure to organise Register for purchase of houses where reduced VAT rate.

Thus, it is provided that if the public notary who made the entries in the register is suspended or no longer holds the status of notary, the correction of any material errors will be performed by:

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- the associated public notary/associated public notaries, if the notarial professional company continues its activity;
- the public notary/public notaries who took over the archive, if the notarial professional company is dissolved;
- the public notary appointed by the Chamber of Public Notaries, in case the archive was taken over by the Chamber, according to the law.

Order 1139/2025 to amend and complement Methodological Norms to organise and conduct public institution accounting, charter of accounts for public institutions and instructions for its application, approved by Order of the Minister of Public Finance 1917/2005 (Official Gazette 688/2025)

Order 1192/2025 to amend and complement Order of the Minister of Public Finance 1801/2020 to approve components, templates and methodological norms to prepare reports on financial statements, disclosure notes and other quarterly and annual reports/ annexes generated by National Forexebug Reporting System, as well as of Order of the Minister of Finance 699/2024 to transmit quarterly and annual financial statements, as well as certain centralized monthly financial reports prepared by public institutions starting 2024, and to amend and complement certain orders of the Minister of Public Finance in the field of public institution accounting (Official Gazette 697/2025)

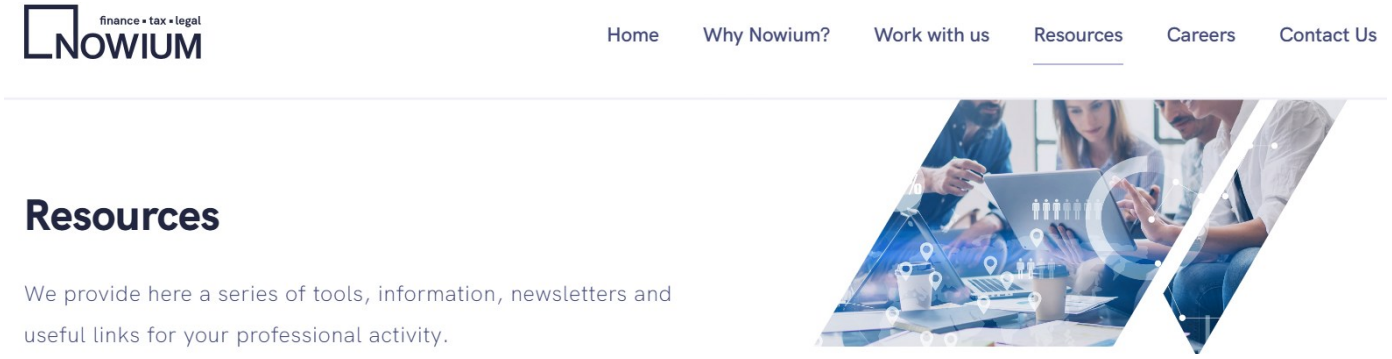
Closing exchange rates for July 2025

The July 2025 closing NBR exchange rates to use for valuation of monetary items (cash on hand, receivables, payables) denominated in foreign currency, as well as receivables and payables denominated in RON but pegged to a foreign currency for collection/disbursement are:

1 EUR = 5,0764 RON; 1 USD = 4,4386 RON; 1 CHF = 5,4564 RON; 1 GBP = 5,8741 RON

The **Resources** section of our website you will find an **Excel** file through which the exchange rates are automatically taken from the NBR website and are allocated on each date of validity, according to accounting rules. Thus, the exchange rate communicated by NBR on day N will be displayed on the validity dates N+1...N+2....until the next foreign exchange session.

The closing exchange rate for the month is the exchange rate communicated in the final foreign exchange session of the respective month.



SOCIAL INDICATORS 2025

2025 Contributions for dependent activities	**Employer and beneficiary (for activities considered dependent)** (% share)	**Employee and dependent worker** (% share)
Social security contribution (pension)	→ Nothing due for normal working conditions → 4% for special work conditions → 8% for special work conditions	25%
Contribution to health insurance fund (calculated on gross income)	Not due	10%
Income tax		10%
Work insurance contribution	2.25%	
Disability Fund (for employers with more than 50 employees)	4 x minimum wage for every 100 employees	
The amount of a taxable meal ticket in the sense of income tax	max. RON 40.18	
Minimum wage (gross)	→ **RON 4,050** (starting the 1st of January 2025) → **RON 4,582** for employees in the construction field → **RON 4,050** for employees in agriculture and food industry sectors (starting with income related to January 2025)	
Per Diem (in the country) For employees of public institutions For private sector employees (* 2.5)	 → RON 23.00 → RON 57.50	
Starting with income related to January 2025, fiscal facilities granted to employees carrying out activities in IT, construction, agriculture and food industry fields are eliminated.		

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Growing Business Together

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