



Stimati colaboratori,

Revenim catre Dvs. pentru a va reaminti ca in cazul entitatilor economice care se incadreaza in prevederile art. care reduc activitatea ca urmare a efectelor epidemiei COVID-19, potrivit prevederilor art. XI, alin. (2) lit b) din OUG 30/2020, pentru a se putea beneficia de plata indemnizatiei din bugetul asigurarilor pentru somaj este necesar sa aveti in vedere urmatoarele aspecte:

- entitatea economica se afla in situatia in care capacitatea financiara a acesteia nu-i permite sa poata plati toti salariatii;
- angajatorul in acest caz poate beneficia de plata indemnizatiei pentru cel mult 75% din numarul angajatilor care au contracte individuale de munca active la data 21.03.2020;
- angajatorul trebuie sa suspende contractele individuale de munca din initiativa sa, in baza prevederilor art. 52, alin. (1) lit. c) din Legea nr. 53/2003- Codul muncii;
- tinand cont de prevederile legale in vigoare la acest moment, astfel, pentru a putea solicita plata indemnizatiei de la bugetul asigurarilor pentru somaj pentru luna martie, dupa data intrarii in vigoare a

Dear collaborators,

We are writing again to you to remind you that in the case of economic entities that fall under the provisions of art. which reduce the activity as a result of the effects of the COVID-19 epidemic, in accordance with the provisions of art. XI, para. (2) letter b) of GEO 30/2020, in order to benefit from the payment of the indemnity from the unemployment insurance budget it is necessary to consider the following aspects:

- the economic entity is in a situation where its financial capacity does not allow it to pay all employees;
- the employer in this case can benefit from the payment of the compensation for up to 75% of the number of employees who have individual active employment contracts on 21.03.2020;
- the employer must suspend the individual employment contracts from his initiative, based on the provisions of art. 52, para. (1) lit. c) of Law no. 53 / 2003- Labor Code;
- taking into account the legal provisions in force at this time, thus, in order to be able to request the payment of the indemnity from the unemployment insurance budget for March, after the date of entry into force of Decree 195/2020 for establishing the state of

Decretului 195/2020 pentru instituirea starii de urgenta, contractele individuale de munca trebuie sa figureze ca fiind suspendate cu art. 52 alin. (1) lit c) din Codul Muncii, incepand cu 21.03.2020.

- Cu referire la luna aprilie 2020, angajatorii care au transmis in Registrul General de Evidenta a Salariatilor suspendarea contractelor potrivit art. 52 alin. (1) lit c) si care vor mentine suspendarea contractelor individuale de munca pe perioada somajului tehnic, vor prelungi suspendarea acestora.
- Angajatorii care vor preconiza scaderea incasarilor si intrarea in incapacitate financiara de plata a salariilor pentru salariati incepand cu luna aprilie 2020, este necesar ca este necesar ca pana in data de 31.03.2020 ,cel tarziu ,sa inregistreze in Registrul General de Evidenta a Salariatilor (REVISAL) suspendarea contractelor de munca ale angajatilor, pentru ca acestea sa produca efecte incepand cu 01 aprilie 2020;
- pentru a beneficia de prevederile art.XI,alin.(2),lit.(b),angajatorul -prin reprezentantul legal sau o persoana imputernicita de acesta -va da o declaratie pe propria raspundere din care sa reiasa faptul ca acesta inregistreaza o diminuare a **incasarilor** din luna anterioara depunerii declaratiei pe propria raspundere, cu un procent de minimum 25% fata de media

emergency, the individual employment contracts must appear as being suspended with art. 52 paragraph (1) letter c) of the Labor Code, starting with 21.03.2020;

- with reference to April 2020, the employers who submitted in the General Register of Employees Evidence the suspension of contracts according to art. 52 paragraph (1) letter c) and who will maintain the suspension of the individual employment contracts during the period of technical unemployment, will prolong their suspension;

- employers who will foresee the decrease of the receipts and the entry in financial incapacity of payment of the salaries for the employees starting with April 2020, it is necessary to register by the 31.03.2020, at the latest, in the General Register of Employees Record (REVISAL) the suspension of the employment contracts of the employees, so that they will have effects starting with April 1, 2020;

- in order to benefit from the provisions of Article XI, paragraph (2), letter (b), the employer - by the legal representative or a person empowered by it - gives a statement on his own responsibility from which it can be seen that he registers a decrease of receipts from the month before filing the declaration on their own responsibility, with a percentage of at least 25% compared to the average of the incomes from January-



incasarilor din perioada ianuarie-februarie
2020

In ceea ce priveste capacitatea financiara, actul normativ nu defineste acest termen economic, insa entitatea economica poate demonstra acest lucru prin intocmirea unui cash-flow (atat pentru luna martie 2020 cat si un cash flow previzionat pentru urmatoarea perioada), cash-flow in care sa cuprinda toate datoriile scadente in luna martie (inclusiv cele salariale) corelat cu disponibilitatile banesti ale respectivei luni.

Din discutiile noastre telefonice pe marginea acestui aspect cu reprezentati ANOFM, a reiesit ca persoanele abilitate din cadrul entitatilor economice (Dep. Financiar-contabil) sunt cele care intocmesc cash-flow-ul, iar acesta sta la baza deteminarii capacitatii financiare a entitatii economice.

Va asiguram ca vom reveni indata catre Dvs. in momentul in care vor fi aprobate acte normative care clarifica acest aspect al demonstrarii capacitatii financiare si nu numai.

February 2020;

Regarding the financial capacity, the normative act does not define this economic term, but the economic entity can demonstrate this by drawing up a cash flow (both for March 2020 and a cash flow forecast for the next period), cash flow in which to cover all the debts due in March (including the salaries) correlated with the cash availabilities of the respective month.

From our telephone discussions on this aspect with ANOFM representatives, it was found that the persons empowered within the economic entities (Financial-Accounting Dep.) Are the ones who draw up the cash flow, and this is the basis for determining the financial capacity of the economic entity.

We assure you that we will return immediately, when normative acts that clarify this aspect of the financial capacity demonstration will be approved and not only.

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