



Stimati colaboratori,

Ordonanta de urgenta nr. 53/2020 pentru modificarea si completarea unor acte normative privind masuri de protectie sociala determinate de raspandirea coronavirusului SARS-CoV-2

In vigoare de la 21 aprilie 2020

De o indemnizatie egala cu salariul de baza mediu brut pe tara garantat in plata stabilit pentru anul 2020 vor putea beneficia si avocatii a caror activitate este redusa ca urmare a efectelor coronavirusului SARS-CoV-2, pe perioada starii de urgenta, daca in luna pentru care solicita indemnizatia au realizat incasari cu minimum 25% mai mici decat media lunara pe anul 2019, dar care nu depasesc castigul salarial mediu brut. Indemnizatia se plateste in baza declaratiei pe propria raspundere a avocatului privind indeplinirea conditiilor de acordare, pe care o transmite la agentia pentru plati si inspectie sociala judeteană, respectiv a municipiului Bucuresti, in a carei raza teritoriala se afla domiciliul fiscal.

Daca beneficiarii sunt persoane care au incheiate conventii individuale de munca in baza Legii nr. 1/2005, precum si a Legii nr. 69/2000, calculul, retinerea si plata impozitului pe venit, a contributiei de asigurari sociale si a contributiei de asigurari sociale de sanatate se realizeaza de catre cooperatia cu care persoanele au incheiate conventii individuale, respectiv de structura sportiva, in calitate de platitori, din

Dear collaborators,

Emergency Ordinance no. 53/2020 for amending and supplementing some normative acts on social protection measures caused by the spread of SARS-CoV-2 coronavirus

In force since April 21st, 2020

An allowance equal to the average gross basic salary per country guaranteed in the payment fixed for 2020 may also be granted to lawyers whose activity is reduced as a result of the effects of the SAR-CoV-2 coronavirus during the state of emergency, if in the month for which he claims the allowance they have earned receipts at least 25 % lower than the monthly average for 2019 but not exceeding the average gross wage gain. The compensation is paid on the basis of the lawyer's own declaration that the conditions for granting are fulfilled, which he sends to the county paying and social inspection agency, that is to the Bucharest municipality, in whose territorial area the tax residence is situated.

If the beneficiaries are persons who have concluded individual employment agreements under Law no. 1/2005, as well as Law no. 69/2000, calculation, retention and payment of income tax, the social security contribution and the health social security contribution are carried out by the cooperative with which the persons have concluded individual agreements, i.e. sports structure, as payers, from the gross indemnity collected by the



indemnizatia bruta incasata de la agentiile pentru plati si inspectie sociala judetene, respectiv a municipiului Bucuresti. Indemnizatia va fi supusa platii impozitului pe venit, contributiei de asigurari sociale si contributiei de asigurari sociale de sanatate. Obligatiile fiscale mentionate anterior se declara prin Declaratia unica privind impozitul pe venit si contributiile sociale datorate de persoanele fizice si se platesc de catre persoanele fizice beneficiare la termenul prevazut la art. 122 alin. (1) din Codul fiscal. Pentru indemnizatiile platite din bugetul de stat, nu se datoreaza contributia asiguratorie pentru munca reglementata de Codul fiscal.

Prevederile privind acordarea indemnizatiei nu se aplica societatilor reglementate de Legea nr. 31/1990 si nici grupurilor de interese economice reglementate de Legea nr. 161/2003.

Si persoanele care beneficiaza de un drept de pensie si persoanele incadrate in grad de handicap pot beneficia de indemnizatie egala cu salariul de baza minim brut pe tara garantat in plata stabilit pentru anul 2020.

Pentru persoanele care au incheiate conventii individuale de munca in baza Legii nr. 1/2005 cooperatia cu care persoanele au incheiate conventii individuale de munca va depune, prin posta electronica, la agentiile teritoriale in raza carora isi au sediul social o cerere semnata si datata de reprezentantul legal, insotita de o declaratie pe propria raspundere, la care se ataseaza lista cu persoanele beneficiare.

Plata indemnizatiei prevazute se realizeaza catre cooperatie care, la randul ei, va face plata in termen de maximum 3 zile lucratoare de la primirea sumelor, catre persoanele cu care are incheiate conventii individuale de

county payment and social inspection agencies, respectively of the Bucharest municipality.

The allowance will be subject to the payment of income tax, social security contributions and health social security contributions.

The tax liability referred to above shall be declared in the Single statement on income tax and social contributions due by natural persons and shall be paid by the natural persons receiving the tax within the time limit laid down in Article 122 (1) of the Tax Code.

For the compensation paid from the State budget, the insurance contribution for the work covered by the Tax Code is not due.

The provisions on the granting of compensation do not apply to companies governed by Law no 31/1990 nor to economic interest groups governed by Law no 161/2003. Persons entitled to a pension and persons in the degree of disability may also receive an allowance equal to the gross minimum basic salary per country guaranteed in the payment fixed for the year 2020.

For persons who have concluded individual labor agreements based on Law no. 1/2005, the cooperation with which the persons have concluded individual labor agreements will submit, by e-mail, to the territorial agencies within the radius of which they have their registered office an application signed and dated by the legal representative, accompanied by a declaration on their own responsibility. attach the list of beneficiaries.

The payment of the prescribed allowance shall be made to the cooperative which will also make the payment within three working days at most of the receipt of the amounts, to persons with whom it has individual

munca.

Pe perioada instituirii starii de urgenta se suspenda sau nu incep masurile de executare silita prin poprire a creantelor bugetare, fiscale, financiare si comerciale care se aplica asupra drepturilor lunare platite prin casele teritoriale sau sectoriale de pensii, fara alte formalitati din partea beneficiarilor acestor drepturi.

Perioada pentru care se acorda indemnizatia de somaj persoanelor mentionate la art. 17 din Legea nr. 76/2002, se prelungeste pana la incetarea starii de urgenta decretate.

Indemnizatiile acordate nu sunt supuse executarii silita prin poprire pe durata acordarii lor, indiferent de bugetul din care se suporta.

Pentru acordarea indemnizatiilor aferente lunii aprilie si lunilor urmatoare din perioada starii de urgenta termenul de depunere a solicitarilor este pana pe data de 10 a lunii curente pentru plata indemnizatiei din luna anterioara.

employment agreements.

During the establishment of the state of emergency, enforcement measures imposed by the attachment of budgetary, fiscal, financial and commercial claims which apply to monthly entitlements paid through territorial or sectoral pension funds shall be suspended or not commenced, without further formalities by the beneficiaries of those rights.

The period for which the unemployment indemnity is granted to the persons mentioned in art. 17 of Law no. 76/2002, is extended until the cessation of the declared state of emergency.

The compensations granted are not subject to forced execution by seizure during their granting, regardless of the budget from which they are supported.

The time limit for the submission of applications for the payment of the allowance for April and subsequent months during the state of the emergency shall be no later than 10th of the current month.

Contact:

Florentina Susnea

Managing Partner

florentina.susnea@pkffinconta.ro

Maria Popa

Tax Manager

maria.popa@pkffinconta.ro

