

## **TAX NEWS NO. 23/2020**



Stimati colaboratori,

59/2020 privind aprobarea Legea nr. Ordonantei de urgenta a Guvernului nr. 30/2020 pentru modificarea și completarea unor acte normative, precum și pentru unor masuri in domeniul stabilirea protectiei sociale in contextul situatiei epidemiologice determinate de raspandirea coronavirusului SARS-CoV-2

In vigoare de la 22 mai 2020

- 1. Zilele libere acordate unuia dintre parinti pentru supravegherea copiilor, in situatia suspendarii cursurilor sau inchiderii temporare a unitatilor de invatamant, se vor acorda și pe perioada imediat urmatoare incetarii starii de urgenta, pana la incheierea anului școlar. Aceste zile libere se acorda perintilor ce au copii cu varsta de pana in 12 ani sau copii cu dizabilitati cu varsta de pana la 26 de ani, inscrisi in cadrul unei unitati invatamant.
- 2. Nu vor fi acordate zile libere daca unul dintre parinti are raportul de munca suspendat pentru intreruperea temporara activitatii angajatorului sau realizeaza venituri supuse impozitului pe venit. Exceptie fac cei incadrati in grad de handicap grav sau accentuat si astfel sunt scutit de la plata impozitului pe venit.
- 3. Cererea pentru acordarea de zile libere va fi insotita de:
- declaratie pe propria raspundere a celuilalt parinte, din care sa rezulte ca

Dear collaborators,

Law no. 59/2020 regarding the approval of the Government Emergency Ordinance no. 30/2020 for the amendment and completion of some normative acts, as well as for the establishment of some measures in the field of social protection in the context of the epidemiological situation determined by the spread of the SARS-CoV-2 coronavirus

In force since May 22<sup>nd</sup>, 2020

- 1. The free days granted to one of the parents for the supervision of the children, in case of suspension of courses or temporary closure of the educational units, will be granted for the period immediately following the cessation of the state of emergency, until the end of the school year. These days off are granted to parents who have children up to 12 years old or children with disabilities up to 26 years old, enrolled in an educational unit.
- 2. No days off shall be granted if one of the parents has a suspended employment relationship due to the temporary interruption of the employer's activity or has no income subject to income tax. Exceptions are those with a severe or accentuated disability and thus are exempt from paying income tax.
- 3. The application for granting days off shall be accompanied by:
  - declaration on the own responsibility of the other parent, from which it should



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acesta nu a solicitat la locul sau de munca zile libere, ca nu are contractul de munca suspendat pentru intreruperea temporara a activitatii angajatorului. De asemenea, celalalt parinte va declara ca nu se afla in concediu de crestere copil/de odihna/fara plata si nu este asistentul personal al unuia din copiii sai;

- o copie a certificatului/certificatelor de naștere al/ale copilului/copiilor
- 4. Decontarea sumelor din Fondul garantare pentru plata creantelor salariale se face in cel mult 15 zile de la de depunerea documentelor catre angajator, conform legii.
- 5. Concediul și indemnizatia lunara pentru creșterea copiilor se efectueaza fara intrerupere, pe toata perioada instituirii starii de urgenta, precum și pe o perioada de 30 de zile de la data incetarii acesteia.
- 6. Pentru șomerii care beneficiaza indemnizatie de șomaj la data intrarii in vigoare a legii de aprobare a OUG nr. 30/2020, perioada de acordare prelungește cu 3 luni de la data pana la care a fost stabilit dreptul respectiv.
- 7. Perioada acordarii indemnizatie de somaj se va prelungi cu 3 luni la data repunerii in plata a indemnizatiei pentru cei care, la data intrarii in vigoare a prezentei legi, aveau suspendat dreptul la indemnizatia de somaj.
- 8. Angajatorii pot acorda tichete de masa salariatilor ale caror contracte de munca sunt suspendate ca urmare a instituirii starii de urgenta, exclusiv pe suport electronic.
- 9. Valoarea tichetelor de masa pe suport | 9. The value of meal vouchers on electronic

- result that he / she did not request days off at his / her place of work, that he / she does not have the suspended employment contract for the temporary interruption of the employer's activity. Also, the other parent will declare that he / she is not on parental / rest / unpaid leave and is not the personal assistant of one of his / her children;
- a copy of the child's birth certificate (s)
- 4. The settlement of the amounts from the Guarantee Fund for the payment of salary receivables is made within maximum 15 days from the submission of the documents by the employer, according to the law.
- 5. The leave and the monthly allowance for raising children shall be made without interruption, for the entire period of the establishment of the state of emergency, as well as for a period of 30 days from the date of its cessation.
- For the unemployed who receive 6. unemployment benefits on the date of entry into force of the law approving GEO no. 30/2020, the granting period shall be extended by 3 months from the date until which the respective right was established.
- 7. The period of granting the unemployment indemnity will be extended by 3 months on the date of re-payment of the indemnity for those who, at the date of entry into force of this law, had suspended the right to the unemployment indemnity.
- 8. Employers may grant meal vouchers to employees whose employment contracts are suspended as a result of the establishment of a state of emergency, exclusively on electronic support.



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- electronic transferata lunar este salariatilor de catre unitatea emitenta de tichete de masa pe suport electronic, corespunzator numarului de lucratoare din luna pentru care se face transferul, conform contractului incheiat de unitatea emitenta cu angajatorul.
- 10. Prevederile OUG nr. 30/2020 se aplica in continuare, fara intrerupere, de la data incetarii starii de urgenta pentru toate domeniile de activitate in care se mentin restrictii, pana la ridicarea acestora, dar nu mai tarziu de data de 31 decembrie 2020.
- transferred monthly support is employees by the unit issuing meal vouchers electronic on support, corresponding to the number of working days in the month for which the transfer is made, according to the contract concluded by the issuing unit with the employer.
- 10. The provisions of GEO no. 30/2020 continue to apply, without interruption, from the date of cessation of the state of emergency for all areas of activity in which restrictions are maintained, until their lifting, but not later than December 31st, 2020.

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