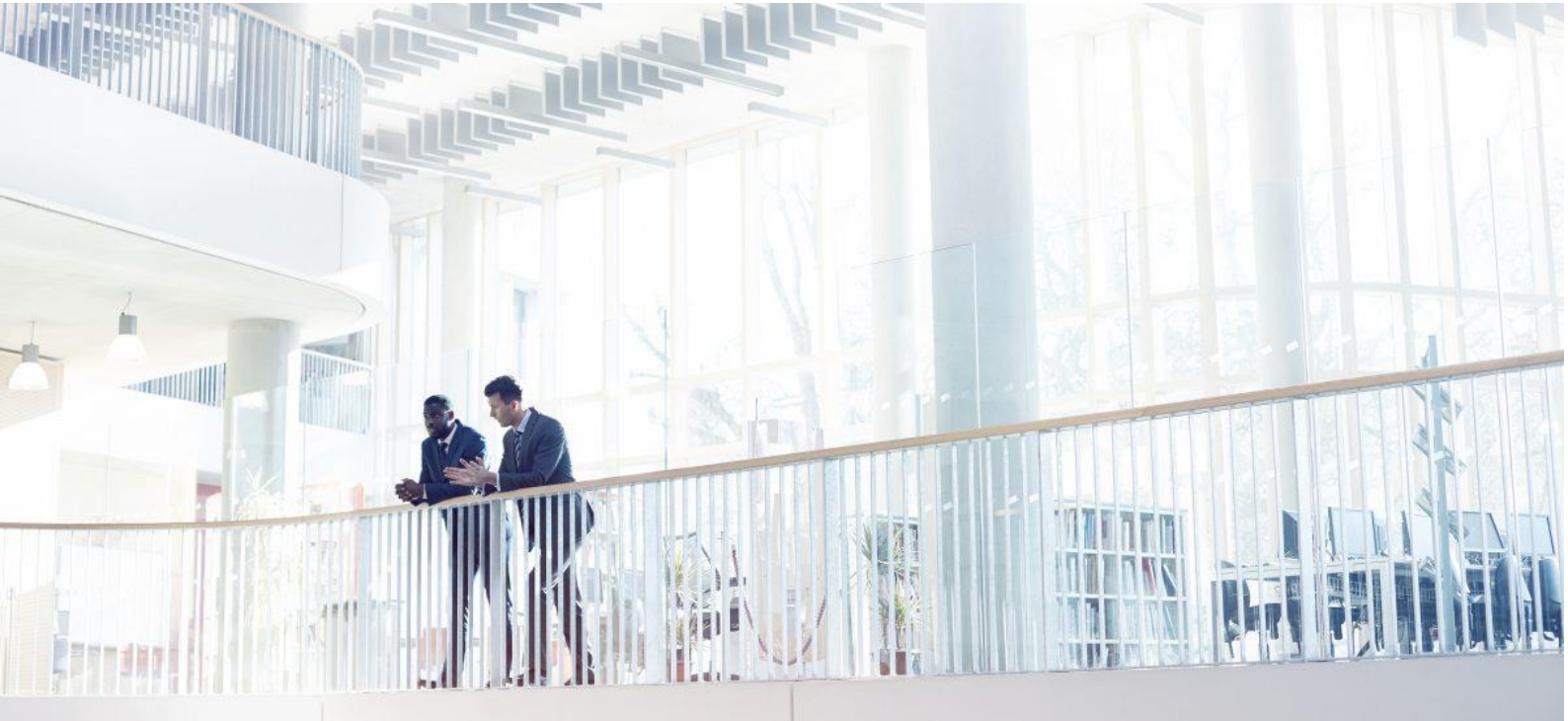




## Tax Alert

September 2024  
English and Romanian

**forv/s**  
**mazars**



## Amendments regarding the non-taxable threshold for pension income

Law No. 244, which amends Article 100, paragraph (1) of Law no. 227/2015 on the Tax Code that establishes certain new tax measures, was published in Official Gazette No. 899 on September 5, 2024.

According to the normative act, the monthly non-taxable threshold for pension income has been increased from RON 2,000 to RON 3,000, starting with 1 October 2024, and will be applicable starting with the pension income for the month of October 2024.

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## Modificări privind plafonul neimpozabil pentru veniturile din pensii

În data de 5 septembrie 2024, a fost publicată în Monitorul Oficial nr. 899, Legea nr. 244 pentru modificarea alin. (1) al art. 100 din Legea nr. 227/2015 privind Codul fiscal și stabilirea unor măsuri fiscale.

Potrivit actului normativ, plafonul lunar neimpozabil pentru veniturile din pensii se modifică de la 2.000 de lei anterior, la 3.000 de lei începând cu 1 octombrie 2024 și se va aplica începând cu veniturile aferente lunii octombrie 2024.

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