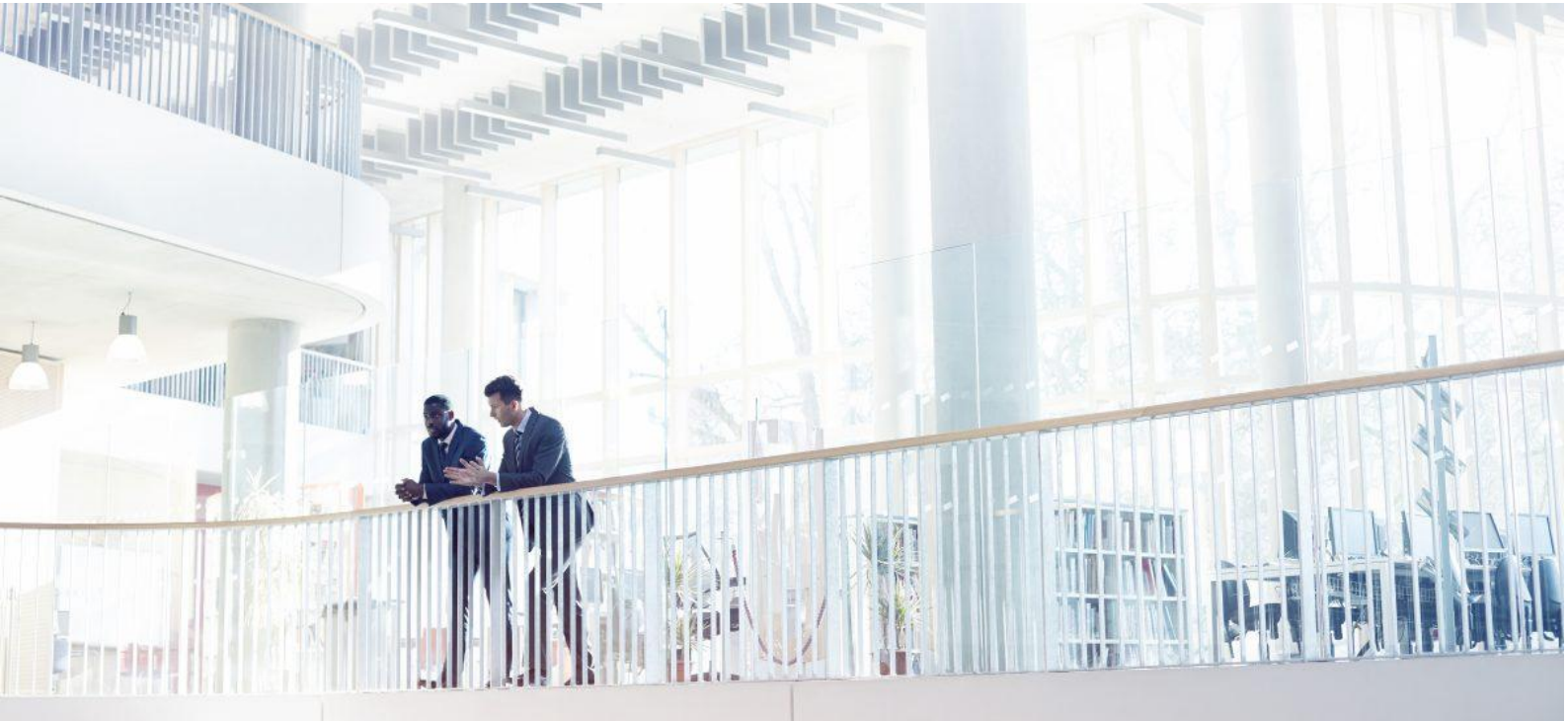




Tax Alert

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English and Romanian

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As of 1 September 2025, co-insured individuals will no longer be considered insured

According to the amendments to the Fiscal Code introduced by Law no. 141/2025 on certain fiscal-budgetary measures, as of 1 September 2025, individuals who held the status of co-insured in the public health system – namely, the spouse, and parents without their own income who are dependent on an insured person – shall no longer retain such status.

However, maintaining the status of insured under the public health system is possible if the insured person who has as dependents a spouse or parents without their own income submits the Single Declaration (Form 212) to the competent tax authority and pays the health insurance contribution (CASS) due, established at the amount of RON 2,430.

The payment of the contribution is the responsibility of the person opting to insure their dependents and shall be made in two installments:

- 25% of the health insurance contribution is due at the time of submitting the declaration;
- 75% of the health insurance contribution is due by 25 May 2026.

Furthermore, individuals who lose the status of co-insured on 1 September may undertake the necessary steps in their own name to acquire the status of insured, by completing the Single Declaration and paying the CASS in the same amount and according to the same deadlines specified above.

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De la 1 septembrie 2025, coasigurații își pierd calitatea de asigurat

Potrivit modificărilor aduse Codului Fiscal prin Legea nr. 141/2025 privind unele măsuri fiscal-bugetare, începând cu data de 1 septembrie 2025, persoanele care aveau calitatea de coasigurat în sistemul de sănătate publică – respectiv soțul, soția, părinții fără venituri proprii, aflați în întreținerea unei persoane asigurate – nu vor mai beneficia de această facilitate.

Totuși, menținerea calității de asigurat în sistemul de sănătate publică este posibilă în situația în care persoana asigurată care are în întreținere soțul, soția, părintele fără venituri proprii depune la organul fiscal competent Declarația unică (Formularul 212) și achită contribuția de asigurări sociale de sănătate (CASS) datorată, stabilită la valoarea de 2.430 RON. Plata contribuției revine persoanei care optează pentru asigurarea celor aflați în întreținere și se realizează în două tranșe:

- 25% din contribuția datorată la momentul depunerii declarației;
- 75% din contribuția datorată până la data de 25 mai 2026.

De asemenea, persoanele care pierd calitatea de coasigurat începând cu 1 septembrie pot face demersurile în nume propriu pentru a dobândi calitatea de asigurat, prin completarea Declarației unice și plata CASS în același quantum și în aceleași termene menționate mai sus.

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Contacts



Edwin Warmerdam
Partner, Head of Tax
Edwin.Warmerdam@forvismazars.com



Bianca Vlad
Partner, Tax
bianca.vlad@forvismazars.com



Cătălina Călinescu
Partner, Outsourcing HR & Payroll
catalina.calinescu@forvismazars.com

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