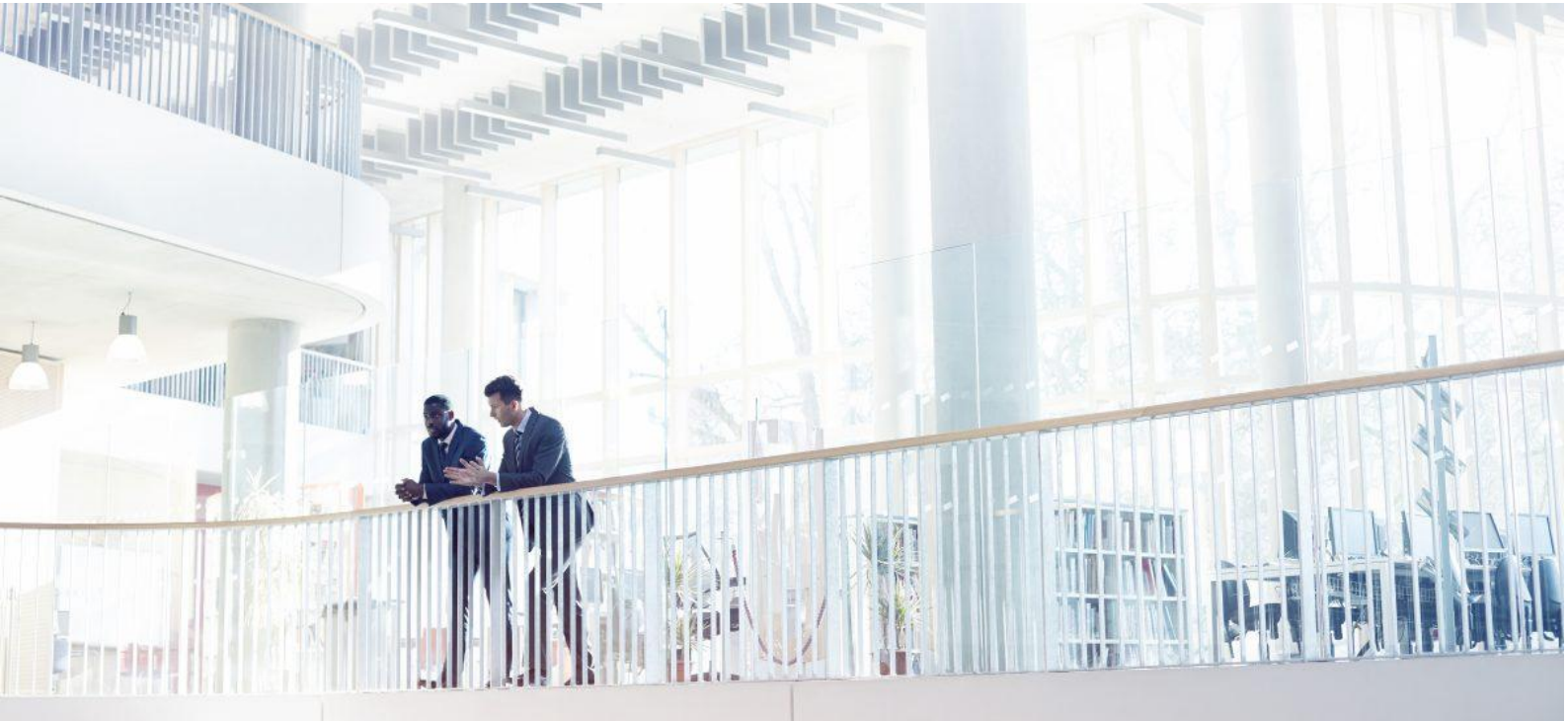




Tax Alert

September 2025
English and Romanian

forv/s
mazars



Order approving the model declaration form for social contributions, income tax, and the register of insured persons

On 28 August 2025, the Official Gazette of Romania published the Order of the President of NAFA, the President of NPPH, the President of NHIH and the President of NAE regarding the approval of the model of the form for declaring social security contributions, income tax, and the nominal record of insured persons.

As a result of the amendments introduced by Law No. 141/2025, starting on 1 August 2025, the obligation to pay health insurance contributions (CASS) will be introduced for previously exempt income categories:

- pension income, for the part exceeding RON 3,000;
- unemployment benefits;
- parental benefits, in the case of adoption;
- inclusion benefits and benefits for families with children;
- monies due, granted under special laws.

To reflect these legislative changes, Form 112 is updated as follows:

- new types of insured persons are introduced for persons who obtain income from the above-mentioned sources;
- new items are introduced for declaring the Health Insurance Contribution for the new types of insured persons;
- the instructions for completing Form 112 are hereby amended.

The new regulations will be applicable starting with August 2025.

Date entering into force: 1 September 2025.

Submit RfP



Ordin privind aprobarea modelului declarației pentru contribuții sociale, impozit pe venit și evidența persoanelor asigurate

În data de 28 august 2025, în Monitorul Oficial, a fost publicat Ordinul comun al președintelui ANAF, președintelui CNPP, președintelui CNAS și al președintelui ANOFM ce vizează aprobarea modelului formularului de declarare a obligațiilor de plată a contribuțiilor sociale, impozitului pe venit și evidența nominală a persoanelor asigurate.

Ca urmare a modificărilor aduse prin Legea nr. 141/2025, începând cu 1 august 2025, se introduce obligația de plată a contribuției de asigurări sociale de sănătate (CASS) pentru categorii de venituri anterior exceptate:

- venituri din pensii, pentru partea care depășește plafonul de 3000 lei;
- indemnizații de șomaj;
- indemnizații de creștere a copilului, în cazul adopției;
- ajutorul de incluziune și ajutorul pentru familia cu copii;
- drepturi bănești acordate pe baza unor legi speciale.

Pentru reflectarea acestor modificări legislative, se actualizează formularul 112 după cum urmează:

- se introduc noi tipuri de asigurați pentru persoanele care obțin venituri din cele menționate anterior;
- se introduc noi poziții pentru declararea CASS aferentă noilor tipuri de asigurați;
- se modifică instrucțiunile de completare a formularului 112.

Noile reglementări vor fi aplicabile începând cu veniturile aferente lunii august 2025.

Data intrării în vigoare: 1 Septembrie 2025.

Solicită o ofertă

taxForvis Mazars Alert contains a selection of the latest major issues which occurred in the Romanian legislative framework; it is intended only to provide information and, hence, shall not be deemed to provide professional advice or consultancy. Therefore, we assume no responsibility in this respect. Should you require any information related to the foregoing, please do not hesitate to contact us.

If you would like to subscribe to Forvis Mazars newsletters, please access this [link](#).

Contacts



Edwin Warmerdam
Partner, Head of Tax
edwin.warmerdam@mazars.ro



Bianca Vlad
Partner, Tax
bianca.vlad@mazars.ro

About Forvis Mazars

Forvis Mazars is a leading global professional services network. The network operates under a single brand worldwide, with just two members: Forvis Mazars LLP in the United States and Forvis Mazars Group SC, an internationally integrated partnership operating in over 100 countries and territories. Both member firms share a commitment to providing an unmatched client experience, delivering audit & assurance, tax and advisory services around the world. Together, our strategic vision strives to move our clients, people, industry and communities forward.

Forvis Mazars is the brand name for the Forvis Mazars Global network (Forvis Mazars Global Limited) and its two independent members: Forvis Mazars LLP in the United States and Forvis Mazars Group SC. Forvis Mazars Global Limited is a UK private company limited by guarantee and does not provide any services to clients.

Visit forvismazars.com to learn more.

About Forvis Mazars in Romania

In Romania, Forvis Mazars has 29 years of experience in audit, tax, financial advisory, outsourcing, consulting, and sustainability. We empower over 370 people to deliver our promise to clients with confidence.

Visit forvismazars.com/ro to learn more.

© Forvis Mazars in Romania

forvismazars.com/ro

**forvis
mazars**