



## Tax Alert

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English and Romanian

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

On August 28, 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 August 1, 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: September 1st, 2025.**

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## 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 Ordin 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 introduce 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.**

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