



## HR & Payroll Alert

December 2025  
English and Romanian

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



## I. REGULATORY ACTS

**Law No. 201/2025 amending and supplementing of Law No. 165/2018 regarding the granting of vouchers - published in the Official Gazette of Romania, Part I, No. 1106/28.11.2025**

The law provides for two amendments:

- Increasing the maximum value of meal vouchers to 45 lei
- And
- In situations where nursery vouchers cannot be issued electronically, employers will be able to pay directly to the nursery or similar entities where the employee's child is enrolled.

The changes apply starting with the entitlements for November 2025 and will remain valid in the first half of 2026, as well as in the first three months of the second half of 2026 (July, August and September).

## II. LEGISLATIVE PROPOSALS\*)

### Legislative proposal for the supplementation of Law no. 53/2003 – Labor Code

It is proposed to increase the minimum gross base salary guaranteed for payment in the country, differentiated according to seniority criteria, in 5 grades corresponding to seniority in work (from 3 years to 5 years by 10%, from 5 years to 10 years by 7.5%, from 10 years to 15 years by 5%, from 15 years to 20 years by 2.5% and over 20 years by 2.5%) and differentiated according to education criteria by applying a minimum ranking coefficient corresponding to the level of education.

The legislative proposal has been officially registered with the Romanian Senate and is currently under parliamentary debate.

\*) **Disclaimer:** The aforementioned legislative proposals have been registered with the Romanian Senate and are currently under parliamentary debate. They have no legal effect and will not take effect until the legislative procedure is completed. This requires adoption by both chambers of Parliament, promulgation by the President of Romania, and publication in Part I of the Official Gazette of Romania.

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## I. ACTE NORMATIVE

**Legea nr. 201/2025 pentru completarea și modificarea Legii nr. 165/2018 privind acordarea biletelor de valoare** – publicată în Monitorul Oficial al României, Partea I, nr. 1106/28.11.2025

Legea prevede două modificări:

- majorarea valorii maxime a tichetelor de masă la 45 de lei și
- în situația în care nu se pot emite tichete de creșă pe suport electronic, angajatorii vor putea plăti direct creșa sau entitățile asimilate acesteia în care angajatul are copilul înscris.

Modificările se aplică începând cu drepturile aferente lunii noiembrie 2025 și vor rămâne valabile în semestrul I al anului 2026, precum și în primele 3 luni ale semestrului II din 2026 (iulie, august și septembrie).

## II. PROIECTE LEGISLATIVE\*)

**Propunere legislativă pentru modificarea Legii nr. 53/2003 - Codul Muncii**

Se propune majorarea salariului de bază minim brut pe țară garantat în plată diferențiat pe criteriile nivelului de vechime, în 5 gradații corespunzătoare tranșelor de vechime în muncă (de la 3 ani la 5 ani cu 10%, de la 5 ani la 10 ani cu 7.5%, de la 10 ani la 15 ani cu 5%, de la 15 ani la 20 de ani cu 2.5% și peste 20 de ani cu 2.5%) și diferențiat pe criteriile de studii prin aplicarea unui coeficient minim de ierarhizare corespunzător nivelului de studii.

Proiectul legislativ a fost înregistrat la Senatul României.

*\*) **Atenție!** Proiectele legislative menționate sunt în prezent înregistrate la Senatul României și se află în etapa de dezbateră parlamentară. Aceste propuneri nu produc efecte juridice și nu sunt aplicabile până la finalizarea procedurii legislative, care presupune adoptarea de către ambele camere ale Parlamentului, promulgarea de către Președintele României și publicarea în Monitorul Oficial al României, Partea I.*

**Solicită o ofertă**

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