

### New Regulations 2025: Labor Law, Sick Leave, and Social Security in Focus

by Mihaela Sharon, Tax & Accounting Services

The year 2025 brings not only legal adjustments but also a change in the reporting and administrative rhythm for employers.

In addition to managing employment relationships and payroll, greater emphasis is placed on the precise documentation of new aspects such as periods of incapacity for work, and compliance with tax obligations. Special attention is required for the new platform "REGES-Online" for employee registrations. Employers are responsible for providing complete and upto-date data — failure to do so may result in blocks or sanctions.

During this transition year, companies should review internal processes and establish clear responsibilities; otherwise, financial consequences and operational delays may occur.

## **New Compensation Rates During Incapacity for Work**

One of the most significant changes for employers concerns incapacity for work due to illness.

As of August 1, 2025, the continued payment of wages in cases of standard sick leave (Code 01) will be adjusted as follows:

- Days 1–5: Employer pays 55% of the calculation basis,
- Days 6–14: Covered by the health insurance fund CNAS at 65%.
- From day 15 onwards: Covered by CNAS at 75%.

For sick leave that begins before August 1, 2025, the previous flat compensation rate of 75% still applies.

## **REGES-Online: Mandatory Update by September 30**

The new REGES-Online platform becomes a central tool for recording and verifying the legal compliance of employment relationships.

By September 30, 2025, employers must complete the update of employee data in REGES-Online. Required information includes, among others:

- Proof of education/training
- If applicable, information on degree of disability
- County and location of work
- Working time model (full-time, part-time, shift work)
- · Daily working hours, including breaks.

A new obligation is to report periods of illness-related contract suspension within three working days after the sick note is submitted, via REGES.

This requirement increases the need for tight internal coordination between HR and accounting teams.

Incorrect or incomplete reporting may lead to penalties and administrative disruptions.

### **End of Free Co-Insurance**

Another major change affects the health insurance status of dependents without income.

Starting August 1, 2025, the option for free co-insurance for adult dependents without their own income will be abolished.

The tax deduction (*deducerea personală*) for dependents will only continue if the dependent's income does not exceed 660 RON.

Formerly co-insured persons may opt into the public healthcare system themselves by submitting a single declaration (*declarație unică*) by September 1, 2025.

An annual contribution of 25%, calculated on six gross minimum wages (currently 4,050 RON per month), must be paid.

If the payment is made by May 25, 2026, and the declaration was submitted on time, the health insurance status will remain uninterrupted.

#### Lack of Automation Remains a Persistent Issue

The new requirements coincide with an unresolved weak point: the lack of automated integration of medical data into official platforms.

Incomplete, outdated, or inconsistent data in the REGES-Online platform have practical implications:

They may lead to discrepancies in tax declarations (e.g., Declaration D112), delays in processing sick leave, or even fines for the employer.

Repeated errors also pose reputational risks with employees.

The gap between mandatory digital reporting and missing system integration highlights that digitalization does not automatically mean simplification.

Active reconciliation of data is becoming an indispensable part of internal control systems.

## Conclusion

In a rapidly changing tax environment, where digitization does not necessarily mean simplification, employers require special care.

Companies that maintain personnel and payroll data correctly, completely and promptly not only ensure legal compliance, but also the stability of internal processes.

This requires careful information management, real-time awareness of legal changes and their correct implementation in payroll systems. Professional support thus becomes a decisive factor in risk minimization, business continuity – and the basis of a trusting relationship with employees.

# **Contact and further information:**



**STALFORT Legal. Tax. Audit.** Bucharest – Bistriţa – Sibiu

### Office Bucharest:

T.: +40 - 21 - 301 03 53 F: +40 - 21 - 315 78 36 M: <u>bukarest@stalfort.ro</u> <u>www.stalfort.ro</u>