

Recent legislative changes for employees and employers in Romania

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The year 2026 brings a number of legislative changes that will directly affect employees and employers in Romania. These changes relate to remuneration, reporting obligations, sick leave, tax breaks, and working conditions.

REGES

The most important administrative obligation for employers is to report relevant data on employment contracts (commencement, termination, suspension, amendments, etc.) in the REGES Online digital system, which will completely replace Revisal from 2026. Failure to comply may result in severe penalties.

Secondary establishments (work points) Another important change concerns secondary establishments. According to tax changes effective from the beginning of 2026, a workplace (*punct de lucru*) where a company employs at least one person must be registered with the tax authority (ANAF) as a separate payroll unit and maintain separate payroll accounting. The deadline for submitting the registration application for companies already in operation was set for January 31, 2026. However, penalties were subsequently postponed and the change was revised in cases where the workplace is located in the same locality as the company's fiscal headquarters. If several workplaces exist in the same locality, one must be designated as the relevant payroll location.

Meal vouchers

Regarding employee benefits, the maximum value of meal vouchers was increased to RON 45 per working day from November 2025. The vouchers are subject to income tax and health insurance contributions, but not to other social security contributions.

Minimum wage

The statutory minimum wage is also under discussion. Following talks with trade unions and employer associations, the government proposed raising it from RON 4,050 to RON 4,325 as of July 1, 2026, in order to adjust wages to the increased cost of living and economic performance.

Employees earning minimum wage will continue to benefit from a tax-exempt portion of income, but the amount will be split. Specifically, there will be two reference periods:

- **January – June 30, 2026:** An amount of RON **300 per month of the gross minimum wage** is exempt from income tax and mandatory social contributions if certain legal conditions regarding gross income and full-time employment are met;
- **July 1 – December 31, 2026:** This tax-exempt amount will decrease to **RON 200 per month** if the minimum wage is increased to RON 4,325 in July. The benefit only applies to full-time employees who meet the legal requirements.

These tax-free amounts serve to support the incomes of low-wage earners and limit the impact of higher direct tax obligations for both employees and employers.

Continued remuneration during incapacity for work

The government also recently changed the procedure for sick leave compensation (*concediu medical*), with effect from February 1, 2026.

The first day of sick leave is not paid, regardless of the compensation code – neither by the employer nor by the public insurance fund (FNUASS). However, this day still counts as an insurance period and does not affect insurance status in the public healthcare system. In accordance with Emergency Ordinance No. 91/2025, the employer will pay compensation for days 2 to 6, and from the 7th day onwards, payment becomes the responsibility of the health insurance funds, under the new rules for the settlement and control of medical certificates. This measure is valid until December 31, 2027 and aims to reduce abuse and system costs.

A new control mechanism for sick leave certificates has also been introduced. The National Health Insurance House (CNAS) and the local health insurance funds may review sick leave certificates either on their own initiative or at the request of employers.

Such controls include, among other things, verifying that sick leave certificates correspond to the diagnosis and medical recommendations. If it is determined that the certificate was issued in violation of legal provisions, the insured person will not be entitled to the corresponding sick leave benefit.

Conclusion

The changes introduced in 2026 have a moderate impact on net wages, but they require payroll systems and internal policies to be updated, compliance with conditions for tax relief, proper workplace registration, etc. Failure to comply may result in penalties and compliance risks in the areas of tax and labor law.

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