

## **SMART UPDATE**

**19.11.2020**

**Buletin informativ de noutati legislative  
referitoare la reglementari fiscale care vizeaza managementul resurselor  
umane**

**Legislative update bulletin  
referring to fiscal legislation concerning the HR management**

Cuprins:

1. Noutati fiscale

Summary

1. Fiscal news

### **DISCLAIMER**

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**Legea nr. 239/2020 pentru modificarea si completarea Legii nr. 227/2015 privind Codul fiscal**

**In vigoare de la 09 noiembrie 2020**

**Publicat in Monitorul Oficial, Partea I nr. 1041 din 06 noiembrie 2020**

Noul act normativ prevede faptul ca in randul cheltuielilor care au deductibilitate limitata se vor inscrie si „cheltuielile pentru functionarea corespunzatoare a unor unitati de educatie timpurie”.

Astfel, potrivit acestei modificari ale Codului Fiscal, contribuabilitatea efectuata cu cheltuieli cu educatie timpurie scade din impozitul pe profit datorat cheltuielilor cu educatie timpurie (cheltuielile privind functionarea unitatilor de educatie timpurie aflate in administrarea contribuabilului **sau** sumele achitate de contribuabil pentru plasarea copiilor angajatilor in unitati de educatie timpurie aflate in unitati care ofera servicii de educatie timpurie), **dar nu mai mult de 1.500 lei/luna pentru fiecare copil**.

In cazul in care suma depaseste impozitul pe profit datorat, diferența va fi scazuta, in ordine, **din impozitul pe salarii retinut de contribuabil pentru angajati**, din taxa pe valoarea adaugata datorata sau din accizele datorate.

Actul normativ include *sumele platite de angajator pentru educatie timpurie a copiilor angajatilor*, in categoria veniturilor neimpozabile, in intesul impozitului pe venit, prevazute de art. 76 alin 4 din Codul Fiscal.

Facem precizarea ca, in baza art. 23 alin 1 lit a) din Legea educatiei nationale nr. 1/2011, sistemul national de invatamant preuniversitar cuprinde educatie timpurie (0-6 ani), format din nivelul anteprescolar (0-3 ani) si invatamantul prescolar (3-6 ani), care cuprinde grupa mica, grupa mijlocie si grupa mare.

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## English version

**Law no. 239/2020 for the amendment and completion of Law no. 227/2015 regarding the Fiscal Code**

**Effective November 9, 2020**

**Published in the Official Gazette, Part I no. 1041 of November 6, 2020**

*The new normative act stipulates that among the expenses that have limited deductibility will be included "the expenses for the proper functioning of some early education units".*

*Thus, according to this amendment to the Fiscal Code, taxpayers who make early education expenditures deduct from the income tax due to early education expenditures (expenditures on the operation of early education units under the administration of the taxpayer or amounts paid by the taxpayer for placing employees' children in early education located in units that offer early education services), but not more than 1,500 lei / month for each child.*

*If the amount exceeds the profit tax due, the difference will be deducted, in order, from the payroll tax withheld by the taxpayer for the employees, from the value added tax due or from the excise duties due.*

*The normative act includes the amounts paid by the employer for the early education of the employees' children in the category of non-taxable income, within the meaning of the income tax, provided by art. 76 paragraph 4 of the Fiscal Code.*

*We specify that, based on art. 23 paragraph 1 letter a) of the National Education Law no. 1/2011, the national pre-university education system includes early education (0-6 years), consisting of pre-school level (0-3 years) and preschool education (3-6 years), which includes small group, middle group and large group.*

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