

NEWSLETTER

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I. Approved diplomas

1. Model 10 – Filling instructions

Ordinance no278/2021 was published in the State Gazette no. 233/2021, on 02.12.2021, which approves the Declaration Model 10, Income and Withholdings – Residents, and respective filling instructions.

2. Change in the “work from home” regime - Equipment costs to be paid by employers

Law no. 83/2021 was published in the State Gazette no. 235/2021, on 06.12.2021, which changes the work from home regime, changing the Labour Code.

This Law also determines that the employer is responsible for providing the worker with the equipment and systems necessary to carry out the work and for the worker-employer interaction, and the written work from home agreement must specify whether they are provided directly or purchased by the worker, with the employer's agreement about its features and prices.

Likewise, the Law states that all additional expenses that the worker is proven to bear as a direct consequence of the acquisition or use of computer or telematic equipment and systems necessary to carry out the work are fully compensated by the employer, including increases in energy costs and of the network installed at the workplace at a speed compatible with their needs, as well as the maintenance costs of the same equipment and systems.

Additional expenses are those corresponding to the acquisition of goods and/or services that the employee did not have before the conclusion of the written work from home agreement, as well as those determined by comparison with the employee's homologous expenses in the same month of the last year prior to the application. of this agreement.



3. Update of Monthly Minimum Wage for 2022

Decree-Law no. 109-B/2021 was published in the State Gazette no. 236/2021, on 07.12.2021, which updates the minimum guaranteed monthly wage to € 705, as of January 1, 2022.

Additionally, the Decree-Law creates an exceptional measure of compensation for the increase in the minimum wage, in the form of a cash subsidy, per worker, to be granted to employers (including natural persons with dependent workers), who meet the conditions of access provided for in the diploma.

4. Update of the social support index for 2022

Ordinance no. 294/2021 was published in the State Gazette no. 239/2021, on 13.12.2021, which carries out the annual update of the value of the social support index (IAS) for the year 2022, which is €443.20.

5. PIT – “Model 3” Return – Filing instructions

Ordinance no. 303/2021 was published in the State Gazette no. 243/2021, on 17.12.2021, which approves the models of forms intended to comply with the reporting obligation provided for in paragraph 1 of article 57 of the Personal Income Tax (PIT) Code and respective filing instructions. The new templates and filing instructions apply from January 1, 2022, for income tax returns for the years 2015 onwards.

6. Property Tax – Average construction value per square meter

Ordinance no. 310/2021 was published in the State Gazette no. 244/2021, on 20.12.2021, which sets the average construction value per square meter, for the purposes of article 39 of the Municipal Property Tax Code, in force in 2022 at € 512.

This value is used in the formula for calculating the tax equity value, applying to all urban properties whose Model 1 returns are filed from January 1, 2022.

7. Covid-19 – Flexibilization of tax compliance obligations

Decree-Law no. 125/2021 was published in the State Gazette no. 252/2021, on 30.12.2021, which changes the payment system in instalments of taxes in the pre-enforcement and

enforcement phases and approves exceptional payment systems in instalments in the year 2022.

Considering the need to adjust the Tax Authorities’ IT systems to these new realities these changes to the payment systems in instalments will only come into force on July 1, 2022.

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