

# Edenred Romania SRL

Ticket Restaurant - regimul fiscal de la 1 ianuarie 2016

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# Despre Ticket Restaurant

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### Despre Ticket Restaurant

- ❖ Ticket Restaurant este un produs achizitionat de companii in vederea acordarii catre proprii angajati, acest tichet incadrandu-se in categoria tichetelor de masa definite prin Legea nr. 142/1998 *privind acordarea tichetelor de masa*, cu modificarile si completarile ulterioare.
- ❖ Ticket Restaurant include atat tichetele de masa pe suport hartie, cat si tichetele de masa pe suport electronic, acestea putand fi utilizate numai pentru achitarea mesei sau pentru achizitionarea de produse alimentare din unitatile prevazute de lege.
- ❖ Prezentarea acopera principalele considerente fiscale in legatura cu acordarea acestor tichete in baza prevederilor Legii nr. 227/2015 *privind Codul fiscal* ("CF"), in vigoare incepand cu 1 ianuarie 2016.

## Deductibilitate

- Contravaloarea tichetelor de masa acordate angajatilor proprii in conditiile legii (in limita unui tichet pe zi lucrata in unitate pentru fiecare angajat) este **deductibila la calculul impozitului pe profit** (art. 25 alin. (3) lit. c) din CF), respectiv la calculul **venitului net anual din activitati independente** determinate in sistem real, de ex. in cazul PFA (art. 68 alin. (5) lit. e) din CF).

## Contributii sociale obligatorii

- Angajatorul **nu datoreaza contributii sociale obligatorii** pentru tichetele de masa acordate angajatilor proprii in conditiile legii (art. 142 lit. r), 158 alin. (1), 188, 195 alin. (2), 204 alin. (2) si 212 alin. (2) din CF).

## Impozit pe venit

- Tichetele de masa acordate angajatilor proprii in conditiile legii **sunt supuse impozitului pe venit in prezent in cota de 16%** (art. 76 alin. (3) lit. h) din CF).

## Contributii sociale obligatorii

- Angajatii **nu datoreaza contributii individuale de asigurari sociale** pentru tichetele de masa acordate de angajator in conditiile legii (art. 142 lit. r), 157 alin. (2) si 187 alin. (2) din CF).

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## ABOUT TAXHOUSE

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