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Tax Alert
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Social Security Agreement between Romania and the United States of America, applicable as of September 1, 2026

Order no. 1076, published on May 22, 2026, in the Official Gazette no. 433/2026 establishes the entry into force, on September 1, 2026, of the Agreement between Romania and the United States of America on social security, as well as the Administrative Arrangement between the competent authorities of the two states for the implementation of the Agreement.

I. Social Security Agreement between Romania and the United States of America, applicable as of September 1, 2026

The Social Security Agreement between Romania and the United States of America, signed in Bucharest on March 23, 2023, together with its Administrative Arrangement, will enter into force on September 1, 2026, following the completion of all required internal procedures.

We remind the new legal framework allows for:

- the export of pensions, with the exception of special non-contributory cash benefits in the case of Romania;
- the determination of the applicable legislation to avoid double social security contributions for a worker, or the risk that the worker is not subject to any social security scheme;
- the mutual exemption of seconded workers and self-employed individuals from paying social security contributions in the state where they temporarily carry out their activity, for a period not exceeding 5 years (the competent authorities of the states involved may, however, grant exceptions to this rule).

The agreement will apply to those who are or have been subject to the legislation of one or both countries, as well as to those whose rights derive from these, according to the applicable laws.

For more details, please feel free to contact us.

Raluca Bontaș
Partner
Deloitte Tax
rbontas@deloittece.com

Diana-Maria Vînătoru
Manager
Deloitte Tax
cbarbu@deloittece.com

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