



## European Platform Undeclared Work

**REVISAL – General record of employees**

Romania

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|  | <p><b>Summary</b></p> <p>REVISAL is a digital register of employees<sup>i</sup> that provides information about all individual employee work contracts. It can also provide information to foreign authorities on Romanian workers who are posted abroad. The register can help identify the existence and duration of employment relationships.</p> |
| <p><b>Title of the practice in original language</b></p>                          | <p><i>REVISAL - registrul general de evidență a salariaților</i></p>   |
| <p><b>Name(s) of authorities/bodies/organisations involved</b></p>                | <p>Romanian Labour Inspectorate (Inspekția Muncii)</p>   |
| <p><b>Sectors</b></p>   | <p>All</p>   |
| <p><b>Target groups</b></p>   | <ul style="list-style-type: none"> <li>• Companies and or public authorities that employ staff with labour contracts (directly targeted);</li> <li>• Workers with labour contracts both in private and public sectors (not public servants) (indirectly targeted).</li> </ul>  |
| <p><b>Purpose of measure</b></p>  | <p>Deterrence: improve detection</p>   |

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|  | <p><b>Aims and objectives</b></p> <p>The main aim of the registry is to reduce bureaucracy and to provide labour inspectors with key details related to labour contracts, strengthening their efforts to detect undeclared and under-declared work.</p>   |
| <p><b>Background context</b></p>  | <p>Before REVISAL was implemented, it was necessary for employers to register labour contracts in paper format, at the Labour Inspectorate. This system was very bureaucratic and time-consuming. During 2006-11 the paper registration system worked in parallel with the electronic registration system. Since 1 January 2011 registration of labour contracts has been done exclusively through the REVISAL system.</p> <p>The methodology for implementing and completing the REVISAL database is outlined in the Government Decision no. 500/2011, regarding the general record of employees, and modified by the Government Decision no. 1.105/2011.<sup>ii</sup></p> |



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| <b>Key objectives of the measure</b> | <b>General objective:</b> <ul style="list-style-type: none"><li>• To reduce the bureaucratic burden of registering labour contracts and increase the capacity of the labour inspectorate.</li><li>• To reduce undeclared work by increasing the transparency of employers' obligations towards the employees.</li></ul> <b>Specific objectives:</b> <ul style="list-style-type: none"><li>• To facilitate inspections and the detection of undeclared and underdeclared work by providing labour inspectors with substantial information before going into the field.</li></ul>  |
| <b>Main activities</b>               | <p>All employers<sup>iii</sup> are obliged by law to fill in the database, using a desktop application which is provided free of charge by the Labour Inspectorate. A comprehensive guide on how to install and use the application is also available.</p> <ul style="list-style-type: none"><li>• Employers must send a complete record of employment for each new employee to the territorial Labour Inspectorate not later than the last working day before the employee's start date.<sup>iv</sup></li><li>• Completing and submitting the REVISAL registry can be done by one or more persons nominated by the employer through a written statement.</li><li>• Information in the database includes the following:<ul style="list-style-type: none"><li>- Details about the employee e.g. name, citizenship, personal identification code (CNP);</li><li>- Starting date of the individual employment contract;</li><li>- Job title, type of contract, working hours, salary and bonuses;</li><li>- The period and reasons of suspension of the individual employment contract, as well as the termination date.<sup>v</sup></li></ul></li><li>• Termination of employment contracts must also be sent to REVISAL which is then sent to the Labour Inspectorate within 20 working days (maximum) from when the work terminates. This means that if a person is working while their contract has been terminated, it is undeclared work. Furthermore, if a person is working more hours than what is included in REVISAL, it is under-declared work. The database can also help detect tax evasion (for example, if the salary included in REVISAL is lower than the salary the employee actual receives).</li></ul> |



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|  | <ul style="list-style-type: none"> <li>• Any errors made when completing the registry must be rectified on the date the employer was made aware of the errors.</li> <li>• Employers must keep a paper file for each employee (the 'personal file') in their offices, which must include all the paperwork necessary for the employment process. The employer must provide these files to the labour inspectors, if requested.<sup>vi</sup></li> <li>• At the written request of an employee or ex-employee, the employer must provide copies of all the documents included in their personal file, as well as copies of the pages included in the REVISAL registry.</li> </ul> |
| <p><b>Funding/organisational resources</b></p> | <p>The development, implementation and maintenance of REVISAL are funded by the government budget.</p>   |

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|  | <p><b>Outcomes</b></p> <p>REVISAL has reduced the bureaucratic burden of the Labour Inspectorate, and labour inspectors now have access to key details about the employee labour contracts which has made undeclared work easier to detect.</p>  |
| <p><b>Achievement of objectives</b></p>  | <p>REVISAL is widely known and used according to the legislation. In some cases, it has been integrated into payroll software.</p> <p>The legislation clearly stipulates that if a company does not register a labour contract before the employee's start date, it is considered undeclared work and a fine can be imposed.</p> <p>REVISAL has considerably reduced bureaucratic burden of the Labour Inspectorate therefore increasing its capacity.</p> <p>Furthermore, the system is an essential part of planning inspections, as it gives labour inspectors access to key details about employee labour contracts, which helps to detect undeclared and under-declared work.</p> |
| <p><b>Lessons learnt and success factors</b></p>                                   | <p>Lessons learnt and success factors include the following:</p> <ul style="list-style-type: none"> <li>• The development and availability to all companies of a desktop application has been critical to its success;</li> <li>• The provision of comprehensive guidelines on how to install and use the system has contributed to its success;</li> <li>• The ability to integrate the system into payroll software is a key success factor;</li> <li>• The system needs to be constantly updated in line with any legislative changes;</li> </ul>   |



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|                        | <ul style="list-style-type: none"><li>The software also has to be continuously maintained and updated to increase its user-friendliness.</li></ul>   |
| <b>Transferability</b> | In order for the REVISAL system to operate, supporting legislation needs to be put in place. The system could be easily transferred to any interested country, as the mandatory elements required for registration can be taken from the labour contract (for example, starting date, type of contract, full time or part time etc). |

| <b>Further information</b>          |  |
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| <b>Contact</b>                      | Labour Inspection: <a href="https://www.inspectiamuncii.ro/">https://www.inspectiamuncii.ro/</a><br>TEL +4 021 302 70 53, +4 021 302 70 31 |
| <b>Useful sources and resources</b> | Revisal Register<br><a href="https://reges.inspectiamuncii.ro/">https://reges.inspectiamuncii.ro/</a>                                      |

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<sup>i</sup> Employees are defined in the Romanian Labour Code as natural persons who undertake to perform work for and under the authority of an employer, natural or legal person, against a remuneration called salary. Romanian Labour Code Law 53/2003.

<sup>ii</sup> See <http://www.mmuncii.ro/pub/imagemanager/images/file/Legislatie/HOTARARI-DE-GUVERN/HG905-2017.pdf>

<sup>iii</sup> Employers are defined in the Romanian Labour Code as natural or legal persons, which, according to the law, may employ personnel under individual employment contracts.

Romanian Labour Code Law 53/2003.

<sup>iv</sup> The law sets a fine of EUR 4 210 (RON 20 000) for each employment contract which is not completed in the general registry of employees (REGES or REVIVAL) by the deadline, although the fine cannot exceed EUR 21 000 (RON 100 000) in total. See <http://www.mmuncii.ro/pub/imagemanager/images/file/Legislatie/HOTARARI-DE-GUVERN/HG905-2017.pdf>

<sup>v</sup> Information not included in the database includes: job description; employee evaluation criteria; details about annual and medical leave; probation period; pay date; leaving notice period. See <https://www.portal-resurseumane.ro/legislatia-muncii-130/ce-cuprinde-revisal-13827.html>