



# Preventing undeclared work and conflicts of interest in the education system in Romania


## Romania

	<b>Summary</b> <p>Combined measures have been applied in Romania's secondary school education system aimed at preventing undeclared work. Measures include increasing awareness of undeclared work among secondary school teachers, providing guidelines for declaring income from tutoring, and implementing procedures to prevent undeclared work and conflicts of interest among teachers. Education Order 3051/2024 acts as a tool for compliance and allows the National Agency for Fiscal Administration (ANAF) to monitor public data from the schools' websites to gain an overview of the undeclared private tutoring phenomenon.</p>
<b>Title of the practice in original language</b>	<p><i>ORDINUL nr. 3.051 din 11 ianuarie 2024, publicat în Monitorul Oficial al României, Partea I, nr. 50 din 19 ianuarie 2024.</i></p>
<b>Name(s) of authorities/bodies/organisations involved</b>	<ul style="list-style-type: none"> <li>▶ County School Inspectorates;</li> <li>▶ Bucharest Municipality School Inspectorate;</li> <li>▶ Ministry of Education (Ministerul Educației);</li> <li>▶ National Agency for Fiscal Administration (<i>Agenția Națională de Administrare Fiscală, ANAF</i>).</li> </ul>
<b>Sectors</b>	<p>Public sector</p>
<b>Target groups</b>	<p>Secondary school (pre-university) teachers (directly targeted).</p>
<b>Purpose of measure</b>	<p>Prevention</p>

	<b>Aims and objectives</b> <p>The main purpose of the measure is to improve transparency within the education system, prevent conflicts of interest among teaching staff, and reduce the risk of undeclared work among secondary school teachers.</p>
<b>Background context</b>	<ul style="list-style-type: none"> <li>▶ Undeclared tutoring at secondary school level was common in Romania, with a recent study revealing that one in three children</li> </ul>

	<p>received paid private tutoring during the 2019-2020 school year, typically through informal (and potentially undeclared) payment arrangements and seldom with formal contracts or tax receipts;<sup>i,ii</sup></p> <ul style="list-style-type: none"> <li>▶ Authorities were aware of this phenomenon and have started implementing policies targeting teachers. For instance, in 2022 the revenue service of the Romanian government (the National Agency for Fiscal Administration, ANAF) launched an information campaign and offered guidance on declaring tutoring income.<sup>iii</sup> As a result of these activities, both the number of teachers declaring their income and the average income declared by each teacher increased in 2022 compared to 2020;</li> <li>▶ Efforts to support the transition of private paid tutoring to the declared economy were further strengthened in 2023 and 2024. For example, in 2023 ANAF developed a dedicated guide for tutoring entitled, "Guide on the tax treatment applicable to income obtained from private tutoring provided privately by natural persons", and in 2024 they offered an online seminar on how to declare income from tutoring;<sup>iv,v</sup></li> <li>▶ In February 2024 a new procedure to prevent undeclared work and conflicts of interest in the education system was implemented. Education Order No. 3051 adopted in January 2024 by the Ministry of Education requires secondary school (pre-university) teachers to complete and submit a declaration of interest by 31 December each year. This declaration states that they do not provide private tutoring to children from their own classes (prohibited by this order), and includes the names and surnames of those they tutor in each academic year. A false declaration is subject to penalties under the Penal Code for false statements.</li> </ul>
<b>Key objectives of the measure</b>	<p><b>General Objective:</b></p> <ul style="list-style-type: none"> <li>▶ To contribute to increased transparency and reduced undeclared work amongst secondary school teachers in the education system.</li> </ul> <p><b>Specific Objectives:</b></p> <ul style="list-style-type: none"> <li>▶ To strengthen compliance with regulations governing the education and fiscal systems by introducing procedures to prevent conflicts of interest within the secondary school teaching profession;</li> <li>▶ To promote ethical standards and good governance;</li> <li>▶ To strengthen accountability among education professionals.</li> </ul>

<b>Main activities</b>	<ul style="list-style-type: none"> <li>▶ Pre-university teachers must fill in and submit a declaration of interest to the person designated for declarations of interest, by the 31 December each year;</li> <li>▶ Teachers must fill out the form with accurate and complete information regarding any potential conflicts of interest. This includes details about any external activities, affiliations, or financial interests that might affect their professional duties;</li> <li>▶ The responsible entities for enforcing and monitoring the completion of the declaration of interest by teachers are the county school inspectorates and the Bucharest municipality school inspectorate;</li> <li>▶ The directors of pre-university schools are required to ensure that teaching staff under their supervision submit the declarations of interest to the person responsible for handling those declarations;</li> <li>▶ The school principal of each school is obliged to publish the declarations of interest on the school's website. Personal data must be anonymised with the exception of the name and surname of the teacher;</li> <li>▶ Sanctions and penalties are applied for failure to comply with the Order's requirements, including disciplinary measures for those who do not submit declarations or who provide false or incomplete information. False declarations can result in a warning, wage reduction, or even dismissal;</li> <li>▶ Periodic audits are mandated by the Order to be carried out by internal or external bodies to assess compliance with the order's provisions. These audits help to ensure that educational institutions adhere to the required standards and practices.</li> </ul>
<b>Funding/organisational resources</b>	State-funded

	<b>Outcomes</b> The procedure enhances transparency in the work carried out by teachers in secondary school education, particularly in relation to income earned through private tutoring, contributing to a reduction in undeclared work in the sector. For the procedure to be effective in other Member States, the necessary legislation and enforcement activities need to be put in place.
<b>Achievement of objectives</b>	<ul style="list-style-type: none"> <li>▶ The procedure (Order 3051/2024) enhances transparency in the work carried out among highly skilled workers in the secondary school education system and helps authorities monitor the private tutoring market;</li> </ul>

	<ul style="list-style-type: none"> <li>► The procedure provides secondary school teachers and teaching authorities with a tool that supports compliance with regulations. Simultaneously, it provides the ANAF with a tool by which they can monitor and verify the public data from the schools' websites and gain an overview of the undeclared private tutoring phenomenon;</li> <li>► The results of studies that found a high level of informal tutoring arrangements in Romania emphasise the importance of addressing the involvement of secondary school teachers in undeclared work and underscore the need for special attention to be directed towards tackling participation in such activities.<sup>vi,vii</sup></li> </ul>
<b>Lessons learnt and success factors</b>	<ul style="list-style-type: none"> <li>► Teachers may experience an increased administrative burden as they need to complete and submit these declarations regularly, taking time away from their primary teaching responsibilities;</li> <li>► Schools must ensure that teaching staff are aware of the requirements of the order and have the necessary support to complete the declarations accurately and on time.</li> </ul>
<b>Transferability</b>	This measure is transferable to other Member States. To be effective in helping to mitigate incidences of undeclared work among secondary school teachers, similar legislation needs to be put in place and enforcement procedures duly applied.

#### Further information

<b>Contact</b>	Ministry of Finance, National Agency for Fiscal Administration (ANAF)
<b>Useful sources and resources</b>	<b>Order 3051/2024 – legislative portal:</b> <a href="https://legislatie.just.ro/Public/DetaliuDocumentAfis/278286">https://legislatie.just.ro/Public/DetaliuDocumentAfis/278286</a>

<sup>i</sup> The information in this section is extracted from the presentation by the Romanian National Agency for Fiscal Administration (ANAF) at the European Platform Tackling Undeclared Work Thematic Review Workshop on 18-19 June, Bratislava, 2024.

<sup>ii</sup> Pup, A.-L., (2021), *Meditațiile în România: sistem educațional paralel sau complementar?* (Private Tutoring in Romania: parallel or complementary educational system?), Policy Brief 78, Romanian Academic Society (SAR), Romanian Institute for Evaluation and Strategy (IRES), Friedrich-Ebert-Stiftung Romania (FES).

<sup>iii</sup> Fiscal obligations regarding income obtained from private tutoring by natural persons (in Romanian). Available at: [https://static.anaf.ro/static/10/lasi/material\\_informativ\\_21-06-2022.pdf](https://static.anaf.ro/static/10/lasi/material_informativ_21-06-2022.pdf)

<sup>iv</sup> Guide on the tax treatment applicable to income obtained from private tutoring provided privately by natural persons (in Romanian). Available at: [https://static.anaf.ro/static/10/Anaf/AsistentContribuabili\\_r/Ghid\\_meditatii\\_2023.pdf](https://static.anaf.ro/static/10/Anaf/AsistentContribuabili_r/Ghid_meditatii_2023.pdf)



---

<sup>v</sup> List of web seminars by ANAF, see [https://static.anaf.ro/static/10/Anaf/Informatii\\_R/intalniri.htm](https://static.anaf.ro/static/10/Anaf/Informatii_R/intalniri.htm)

<sup>vi</sup> Pup, A.-L., (2021), *op cit.*

<sup>vii</sup> Daedalus Millward Brown, (2010), *Piața Meditațiilor, estimate la peste 300 milioane euro anual (The Meditation Market, estimated at over EUR 300 million annually)*, Fundația Dinu Patriciu.