

EVOLUTION OF CONSTITUTIONAL LABOR GUARANTEES THROUGH SELF-EMPLOYED WORKERS: SOME CONCEPTUAL AND LEGAL ASPECTS

SOSNA Alexandru - PhD in law, associate professor, Moldova State University
<https://orcid.org/0009-0000-3555-4538>

CAPȘA Tudor - PhD in law, associate professor, Labor Relations Research Center of Republic of Moldova

<https://orcid.org/0000-0001-6333-1016>

SOSNA Boris - PhD in law, university professor, Comrat State University
<https://orcid.org/0000-0002-4806-1756>

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The article examines the main conceptual and legal aspects regarding the status of a special category of workers - self-employed workers, through the prism of new provisions introduced by the Moldovan legislator in 2025 into various regulatory acts of the Republic of Moldova. The author also examines the most appropriate means and effective methods of law enforcement practice in implementing the rights and obligations of self-employed workers, formulating, in the presentation of the material, substantiated conclusions and recommendations on this multifaceted and relevant topic.

At the same time, the conceptual judgments and conclusions contained in this article are intended to provide assistance to the faculty, doctoral students, master's students and students of law institutions of higher education/faculties and scientific researchers of organizations/centers in the field of science and innovation in the systematic adoption of the norms of Moldovan legislation on self-employed workers, regulating their social and legal status within the framework of labor relations without the conclusion of an individual employment contract.

In addition, the theses presented by the author of the article are aimed at the correct/accurate understanding and application of current labor regulations on self-employed workers by specialists of the State Labor Inspectorate and its territorial structural divisions, lawyers, HR inspectors, representatives of social partners and non-governmental organizations, entrepreneurs,

judges, prosecutors, lawyers, mediators, trade unionists and activists, interested employees and civil servants.

Keywords: self-employed workers, constitutional guarantees, legal status, regulations, means and methods, rights and obligations, labor protection, income taxation.

Introduction

A legal analysis of the provisions contained in the Labor Code of the Republic of Moldova No. 154/2003 (hereinafter – the LC RM) [1] allows us to state that this codified act does not in any way regulate the labor and/or legal status of self-employed workers. However, despite the fact that the LC RM does not regulate the legal status or labor of self-employed individuals at all, many aspects concerning the professional activity of this new and promising specific category of working persons are – directly or indirectly – governed by the provisions of other legislative or normative acts of Moldova, on which the author of this article intends to focus their research attention below.

Research Methodology

The methodology of this research paper is based on a comprehensive study of new legislative norms introduced by the Moldovan Parliament into the structure of existing regulations designed to govern the labor and legal status of self-employed workers. Additionally,

the author has examined a significant body of theoretical works by domestic and foreign scholars on this topic. In writing this paper, the comparative legal method was primarily employed to analyze the regulatory framework of Moldova and other states, as well as relevant legal scholarship. Simultaneously, general scientific methods of dialectical philosophy (systemic-structural analysis, historicism, specificity, and the inductive-deductive method) and specialized legal research methods (historical, sociological, comparative-legal, and logical-legal) were utilized.

Main Provisions of the Scientific Article

The examination of international and national labor standards that regulate, to varying degrees, the labor and/or legal status of self-employed workers allows for the identification and analysis of the following legal aspects.

1. From the content of the provisions of Council Recommendation 2003/134/EC of 18 February 2003 concerning the improvement of the protection of the health and safety at work of self-employed workers [2] and the requirements of articles 1–3, 5, 9, 10, 11, 14, 17 and 222 of the Law on Occupational Health and Safety No. 186/2008 (hereinafter – Law No. 186/2008) [3], as amended by Law No. 193/2025 on Amending Certain Normative Acts (concerning the regulation of relations regarding the performance of work through temporary employment agencies, occupational health and safety of specific categories of workers, certain aspects of labor relations, administrative liability, and other matters), which enters into force on 01.01.2026,[4] it follows that:

- a self-employed worker is a natural person who carries out independent activity in the field of retail trade in accordance with the requirements of Chapter 10² (Taxation of natural persons carrying out independent activity) of Title II of the Tax Code of the Republic of Moldova No. 1063/1997 (hereinafter – TC) [5] or an independent contractor/entrepreneur carrying out independent economic activity in the field of services in accordance with the requirements of Chapter 10⁴ (Tax regime for independent entrepreneurs) of Title II of the TC;

- workplace – a place intended for the organization and implementation of various types of activities, as well as for the location of workstations in buildings, structures, enclosed or open premises, on land plots, on the enterprise's water bodies, and any other place inside or outside the enterprise to which a worker has access during and for the performance of their work tasks, including locations for remote work, as well as for the performance of work by a self-employed worker;

- law no. 186/2008 regulates legal relations concerning the introduction of measures to ensure the safety and health of employees and self-employed workers in the workplace. Ensuring occupational safety and health (hereinafter referred to as OSH) of employees and self-employed workers in the workplace is the responsibility of enterprise management;

- law no. 186/2008 establishes general principles concerning the prevention of occupational risks, the safety of workers in the workplace, the elimination of risk and injury factors, information, consultation, balanced participation, and training for employees, self-employed workers, and their representatives (trade unions), as well as general guidelines for the implementation of these principles;

- the provisions of law no. 186/2008 apply to: employers; employees; workers performing remote work, within the limits and under the conditions agreed with the employer and provided for in the Individual Employment Contract (IEC); and self-employed workers;

- the state policy in the field of OSH includes areas of activity to the extent that they affect the health and safety of workers, including self-employed workers and the production environment;

- a self-employed worker is responsible for their own safety and health and is obliged to perform their work in accordance with their professional training in such a way as not to expose themselves or any other person, who may be affected by their actions, errors, or omissions during work, to the risk of an occupational injury or professional disease;

- the employer is obliged to take appropriate measures to guarantee access to zones

where there is a serious and specific danger only to those employees or self-employed workers performing work at the enterprise who have the training, qualification, and experience relevant to the requirements of the respective field, are provided with the necessary work and protective equipment, and have received the required OSH instructions;

- an employer, client, contractor, or subcontractor – as the beneficiary of work performed by one or more self-employed workers working at the enterprise – must inform the designated worker (responsible for occupational safety) about the self-employed worker(s) working at said enterprise, in order to ensure the same occupational safety conditions as for other workers;

- designated workers + internal and external protection and prevention services being consulted – must be sufficient in number to ensure the organization and implementation of protection and prevention measures, taking into account the size and structure of the enterprise, the territorial distribution of the enterprise's units and/or the risks to which workers are exposed, and the distribution of workers within the enterprise, including self-employed workers working at the said enterprise;

- self-employed workers may benefit from occupational safety support requested from external protection and prevention services for a fee, or provided by the enterprise where the service is being rendered;

- the employer must take appropriate measures to ensure that employees and/or their representatives (trade unions) at the enterprise, as well as self-employed workers working at the enterprise, receive all necessary information regarding occupational risks, as well as protection and prevention actions and measures, both at the level of the enterprise as a whole and at the level of each specific type of workstation and/or position, including with respect to workers performing remote work and self-employed workers working at the enterprise;

- the employer must provide conditions under which every employee, including those performing remote work, temporary workers, as well as every self-employed worker working at the enterprise, receives sufficient, adequate,

theoretical, and practical training in the field of occupational safety and health, particularly in the form of information, instructions, and/or lectures;

- the employer must ensure that employees from external enterprises performing work at their enterprise, as well as self-employed workers working at the enterprise, have received adequate training regarding occupational risks during their work at said enterprise.

2. Regarding the taxation of self-employed individuals (as individuals engaged in independent activities), the legal provisions of articles 69⁶ – 69¹³ of the Tax Code stipulate the following.

- taxable entities are resident individuals who, without establishing a legal form of organization, carry out independent activities in accordance with the specifics of retail trade through a retail unit with a sales area not exceeding 50 m², and derive income from such independent activities in an amount not exceeding 1200000 lei in a single tax period. The right to apply this tax regime is exercised by the taxpayer by applying to the subdivision of the STS. The application period begins with the tax period in which the application is filed, provided it is submitted by December 31 of the tax reporting year. Resubmission of the application for periods following the first tax period is not required. A taxpayer who has ceased activities must, within five days from the date of such a decision, submit this information to the STS subdivision. The application form to request the application of this tax regime and the notification of cessation of activities are approved by the Ministry of Finance;

- accounting for purchases from individuals is maintained in a register according to the template established by the STS. The register shall be submitted to the territorial subdivision of the STS by the 25th day of the month following the end of the tax year. The taxpayer is obliged to possess documents of origin for the property being sold, to maintain the specified register, and to ensure the storage of these documents for 1 year from the date of purchase of the property. The taxpayer is required to use cash register equipment connected to the „Electronic Monitoring of

Sales” Automated Information System for the documentary formalization of property sales;

- a tax period is understood as a calendar year, at the end of which income from activities is determined. For taxpayers who commence activities during a tax period, the tax period shall be the period from the date of the taxpayer’s registration in the State Tax Register until the termination of activities during the year or until the end of the calendar year. For taxpayers who terminated activities during a tax period, the tax period shall be the period from the beginning of the calendar year until the date of the taxpayer’s removal from the register;

- the object of taxation is the income from independent activities received during the declared tax period. For the purpose of applying the provisions stated above and below, the value of the returned goods or the amount of the discount (markdown) must reduce the amount of the object of taxation in the tax period in which the return of goods occurred or the discount (markdown) was provided, including in cases where the sale of the relevant goods took place in previous tax periods;

- the income tax rate is 1% of the object of taxation, but no less than 3000 lei. In the first tax period, the taxpayer has the right to reduce the amount of income tax payable by the amount of expenses incurred for the purchase of cash registers used in the activity, with the exception of persons who have received compensation for the expenses of purchasing cash registers. For taxpayers terminating activities during a tax period, the income tax rate is 1% of the object of taxation, but no less than 250 lei for each month during which the activity was carried out;

- the calculation of income tax is carried out by applying the tax rate to the income from independent activity, which may not be less than 3,000 lei per year. The income tax is calculated by the STS on a quarterly basis by sending payment notices by the 25th day of the month following the reporting quarter. For the I–III quarters, one percent of the sales volume is paid for each quarter, but no less than 750 lei. In the payment notice for the IV quarter, the amount of income tax for the cor-

responding tax period is recalculated, determining the difference between the amount of income tax based on sales made during the tax year and the amount of income tax calculated for the I–III quarters. Payment of income tax is made by the 25th day of the month following the deadline for the delivery of the payment notice. For taxpayers initiating or terminating activities during a tax period, the calculation of income tax is carried out by applying the tax rate to the income from independent activity, which may not be less than 250 lei for each month during which the person was registered as a taxable subject. Income tax is paid in full to the treasury account of the local budget revenues at the place of residence/stay of the taxpayer;

- the STS organizes the accounting and monitoring of information for each taxable subject. The form and methods of accounting for taxable subjects are established by the STS. To carry out independent activity, the subject shall register with the STS based on an application. The proof of tax registration shall be the confirmation of tax signaling/registration.

3. In the context of the legal provisions cited and explained above, it is also necessary to turn our attention to the second category of self-employed workers – independent contractors (hereinafter referred to as IC). Regarding the definition of this type of self-employed worker, it has been noted in legal literature, in particular, that under U.S. labor law, an independent contractor is defined as a worker who „in the exercise of independent employment, must perform part of the work guided by their own method, and control the end product or the final result of their work”. [6, p. 25-26]

In the context of the theses set forth above, the legislative norms of article 5 item 36⁴, article 6 part (5) item i), article 24 parts (11), (11¹) and (19²), articles 69²⁰–69²⁶, article 88 part (8), article 90 part (1) item a), article 91¹ part (3¹), article 112 part (1), and article 294¹ parts (1¹) and (2) of the Tax Code, as amended by Law No. 228/2025 on amending certain normative acts (regarding the independent economic activity of natural persons), which came into effect on January 1, 2026, [7] prescribe the following additional provisions.

(1) an IC is a resident natural person who individually carries out independent economic activities in the field of services in accordance with Chapter 10⁴ of Title II of the Tax Code (taxation of independent contractors) without formalizing an organizational and legal form.

(2) the system of state taxes (duties) and fees includes a single tax for IC.

(3) by way of derogation from the provisions of article 24, part (1) and (19²), of the Tax Code, only enterprises classified as micro-enterprises under the Law on Small and Medium-Sized Enterprises No. 179/2016 shall be allowed to deduct expenses paid or incurred by the taxpayer during the tax period related to payments in favor of independent contractors operating under Chapter 10⁴ of Title II of the Tax Code, subject to the following conditions: they shall reduce the total amount provided for in art. 24 part (11¹) item (a) of the Tax Code by 10% of the annual payroll fund; the provisions of art. 24 part (11¹) of the Tax Code shall not apply, and accordingly, the incurred expenses shall be recognized as fully deductible for enterprises whose primary activity (exceeding 70% of turnover) consists of one of the following types of work according to the Classification of Economic Activities of Moldova (CAEM-2) [8]: 59.1 (Motion picture, video and television program production activities); 90.01 (Performing arts); 90.02 (Support activities to performing arts); 93.11 (Operation of sports facilities); 93.12 (Activities of sports clubs).

(4) the deduction of expenses incurred in favor of an IC engaged in independent activities pursuant to Chapter 10⁴ of Title II of the Tax Code shall not be permitted, with the exception of: expenses incurred by taxpayers classified as micro-enterprises under the Law on Small and Medium-Sized Enterprises No. 179/2016 [9], within the limit of 10% of the taxpayer's annual payroll fund for the respective tax period; and expenses incurred by taxpayers in favor of IC whose activities fall under CAEM-2 code 59.1 (Motion picture, video and television program production activities).

(5) the deduction of expenses incurred and determined by the employer for any payments made in favor of an IC shall be permitted, provided such payments are based on le-

gal relations regulated by the Education Code [10] and/or the Law on Dual Education No. 110/2022 [11], and for which mandatory state social insurance contributions have been calculated and/or mandatory health insurance contributions and income tax on wages due from both the employer and the employee have been withheld. The provisions of art. 24 part (19²) of the Tax Code shall not limit the right to deduct other types of expenses for tax purposes in accordance with the provisions of article 24 of the Tax Code.

(6) this tax regime (contained in Chapter 10⁴ of Title II of the Tax Code) applies exclusively to independent economic activities in the field of service provision.

(7) the taxable subjects pursuant to Chapter 10⁴ of Title II of the Tax Code are IC registered by the Public Services Agency (PSA) in accordance with the Law on State Registration of Legal Entities and Individual Entrepreneurs No. 220/2007 [12]. The right to apply the tax regime and carry out the activities regulated by the chapter is granted within 24 hours from the assignment of the state identification number (IDNO) issued by the PSA. Within the same period, information regarding the assignment of the state identification number is transmitted to the public authorities for tax, medical, and social registration purposes. Any changes to the initially declared data concerning the activities, as well as the termination of activities, are carried out based on an application filed by the IC with the PSA. The Agency shall inform the applicant of the amendments made within 24 hours from receipt of the application. An IC who has ceased their activities shall remain liable to their creditors in accordance with civil and tax legislation.

(8) IC do not maintain accounting records, nor do they submit financial, tax, or statistical reports. The accounting of the IC activities is maintained by the STS based on data: provided via cash control equipment connected to the "Electronic Sales Monitoring" Automated Information System for the purpose of documenting the provision of services; and data contained in the taxpayer's current accounts registered with the STS in accordance with its established procedure. The IC requires cash

control equipment for cash transactions and to issue a cash/fiscal receipt in the manner prescribed by the Government. A special current payment account for the IC activities may be opened with any payment service provider specified in points a)–d) of part (1) of article 5 of the Law on Payment Services and Electronic Money No. 114/2012 [13]. The IC may simultaneously use several special current accounts in any currency authorized for circulation in the Republic of Moldova.

(9) the tax period for a taxpayer IC shall be the calendar year, at the end of which the income from activities is determined. For IC that commence activities during a tax period, the tax period shall be the period from the date of their registration in the State Register until the cessation of activities during the year or until the end of the calendar year. For IC that have ceased activities during a tax period, the tax period shall be the period from the beginning of the calendar year until the date of cessation of their activities.

(10) the object of taxation for the single tax is the income from independent economic activity in the field of service provision, earned during the tax period and verified by the accounting methods provided for in art. 69²² of the TC. For the purposes of applying the provisions of chapter 10⁴ of Title II of the TC, the amount of a refund/reimbursement of the cost of a service provided or the amount of a discount shall reduce the taxable base in the tax period in which the refund/reimbursement occurred or the discount was granted, including cases where the respective services were provided in previous tax periods.

(11) the single tax rate is 15% of the taxable base, provided that the annual income of the IC does not exceed 1200000 lei. If the annual income of the IC exceeds the specified limit, a single tax rate of 35% is applied to the exceeding portion of the income. The single tax includes the following taxes, fees, and contributions: income tax for IC engaged in service provision; compulsory state social insurance contributions; compulsory health insurance contributions; and local fees. The single tax is credited to the treasury revenue account, from which it is subsequently distributed as follows: to the local budget – income

tax of IC engaged in independent economic activity in the field of service provision (26,3%) and local fees (5,0%); to the state social insurance budget – compulsory state social insurance contributions paid by IC engaged in independent economic activity in the field of service provision (53,3%); to the compulsory health insurance funds – compulsory health insurance contributions as a percentage of the income received by IC engaged in independent economic activity in the field of service provision (15,4%).

(12) the calculation of the single tax for an IC is carried out by applying the tax rate to the income received from independent economic activity in the field of service provision. The calculation of the single tax is performed by the STS monthly by sending payment notices by the 10th day of the month following the reporting month. Payment of the single tax is made monthly by the 25th day of the month following the reporting month. If the annual amount allocated to compulsory health insurance contributions does not cover the fixed amount established for the category of payers provided for in subpoint b) of point 1 of annex 2 to the Law on the Amount, Procedure, and Terms of Payment of Compulsory Health Insurance Contributions No. 1593/2002 (hereinafter – Law No. 1593/2002) [14], the difference shall be paid by the IC based on an additional payment notice sent by January 25 of the year following the reporting year. The payment of the difference in compulsory health insurance contributions is made by February 25 of the reporting year in which the notice was sent. For IC that commence or cease activities during a tax period, the calculation of the single tax is carried out by applying the tax rate to the income received by the IC from independent economic activity in the field of service provision.

(13) according to the content of the annex to Chapter 10⁴ of Title II of the TC, the fields of activity for IC registered for independent economic activity pursuant to CAEM-2 include works under the following codes: 15.1 (Tanning and dressing of leather; manufacture of luggage, handbags, saddlery and harness; dressing and dyeing of fur); 23.13 (Manufacture of glass hollow-

ware); 23.41 (Manufacture of ceramic household and ornamental articles); 23.44 (Manufacture of other technical ceramic products); 23.49 (Manufacture of other ceramic products n.e.c.); 32.1 (Manufacture of jewelry, bijouterie and related articles); 32.2 (Manufacture of musical instruments); 32.3 (Manufacture of sports goods); 32.4 (Manufacture of games and toys); 33.1 (Repair of fabricated metal products, machinery and equipment); 43.22 (Plumbing, heat and air-conditioning installation); 58.1 (Publishing of books, periodicals and other publishing activities); 58.2 (Software publishing); 59.1 (Motion picture, video and television programme production activities); 59.2 (Sound recording and music publishing activities); 62.01 (Computer programming activities); 62.02 (Computer consultancy activities); 63.1 (Data processing, hosting and related activities; web portals); 63.91 (News agency activities); 70.21 (Public relations and communication activities); 71.11 (Architectural activities); 71.12 (Engineering activities and related technical consultancy); 73.20 (Market research and public opinion polling); 74.1 (Specialized design activities); 74.2 (Photographic activities); 74.3 (Translation and interpretation activities); 79.9 (Other reservation service and related activities); 81.2 (Cleaning activities); 81.3 (Landscape service activities); 82.19 (Photocopying, document preparation and other specialized office support activities); 82.3 (Organization of conventions and trade shows); 85.5 (Other education); 88.9 (Other social work activities without accommodation); 90.01 (Performing arts); 90.02 (Support activities to performing arts); 90.03 (Artistic creation); 93.11 (Operation of sports facilities); 93.12 (Activities of sports clubs); 93.19 (Other sports activities); 96.09 (Other personal service activities n.e.c.).

(14) relationships between an IC and taxpayers who do not fall under the conditions of part (11¹) of art. 24 of the TC (expenses for which a deduction of costs incurred in favor of an IC is not allowed) shall be qualified for tax purposes such as labor relations and shall be taxed similarly to wages.

(15) IC carrying out entrepreneurial activity in accordance with Chapter 10⁴ of title II of

TC is not required to withhold income tax at the source of payment.

(16) persons specified in art. 90 of the TC, including IC carrying out entrepreneurial activity in accordance with Chapter 10⁴ of title II of the TC, shall not withhold or pay tax to the budget.

(17) IC carrying out entrepreneurial activity in accordance with Chapter 10⁴ of title II of TC is not required to register as a VAT payer.

(18) IC have no obligations regarding local fees in accordance with title VII of the TC, as these fees are included in the single tax paid to the budget of local public administration authorities.

(19) local fees specified in point e) of part (2) of art. 289 of the TC (fee for commercial units and/or service provision units) – in the case of individuals carrying out independent activity (IC) – may be paid directly to the body authorized by the local public administration authority.

4. Pursuant to the provisions of part (5²) of art. 17 of Law No. 1585/1998 on Compulsory Health Insurance (as amended by Law No. 228/2025) [15], it follows that the income of IC is not an object of taxation for compulsory health insurance contributions calculated as a percentage. The payment of compulsory health insurance contributions is made from the proceeds of the single tax paid by the IC in accordance with part (4) of art. 69²⁵ of the TC (regulating the procedure for the crediting and distribution of the single tax) or accrued additionally according to part (2) of art. 69²⁶ of the TC (regulating the methods of payment of the single tax).

5. By the provisions of subpoint d) of point 3) of art. 4, parts (8) and (9) of art. 5, point g) of part (1) of art. 17, art. 20, and item 1.10 of Annex 1 to Law No. 489/1999 on the State Social Insurance System (as amended by Law No. 228/2025) [16], it is established that:

- under the state insurance system, IC carrying out activities provided for in Chapters 10² and 10⁴ of title II of the TC are subject to compulsory social insurance in accordance with the legislation;

- the National Social Insurance House (NSIH) maintains records of IC as contributors to the state social insurance budget and

as insured persons in the state social insurance system based on information provided by the PSA (Public Services Agency), in the manner and form established jointly with the NSIH;

- the STS provides the NSIH, monthly by the 25th day of the month following the reporting month, with information on the portion of social insurance contributions calculated as part of the single tax for IC carrying out independent economic activity in the field of service provision, in the form established by the STS jointly with the NSIH;

- IC carrying out independent activities provided for in Chapters 10² and 10⁴ of title II of the TC are contributors to the state social insurance system;

- the amounts of social insurance contributions calculated as part of the single tax for individual entrepreneurs carrying out independent economic activity in the field of service provision, received monthly from the STS, are accounted for by the NSIH in the month for which they were calculated and are registered in the personal social insurance accounts of the IC as insured persons, according to the option declared upon registration or change of activity data, as applicable: for one month – in the month for which the single tax is calculated; for three months – in the month for which the single tax is calculated and the preceding months within that period; for 12 months – in the month for which the single tax is calculated and the preceding months within that period;

- the payment of the compulsory state social insurance contribution payable by IC is made from the amounts allocated to the state social insurance budget from the proceeds of the single tax paid in accordance with the provisions of Chapter 10⁴ of Title II of the TC;

- IC provided for in Chapter 10⁴ of title II of the TC belong to the category of payers and insured persons; the rates and the basis for calculating the compulsory state social insurance contribution for IC derive from the provisions of Chapter 10⁴ of title II of the TC; the deadlines for the transfer by IC of compulsory state social insurance contributions included in the monthly single tax are by the 25th day of the month following the reporting

month; insured IC are entitled to all types of state social insurance benefits.

6. From the requirements of art. 2, part (4) of art. 15, and parts (1) and (2) of art. 17 of Law No. 1593/2002 (as amended by Law No. 228/2025), the following follows:

- the provisions of this law shall apply to individuals, including IC;

- the provisions of art. 15 of this law, according to which payers of compulsory health insurance contributions are required to provide banks and territorial treasuries of the Ministry of Finance with payment documents for the payment of wages and contributions to compulsory health insurance funds, shall not apply to IC;

- the accounting and control over the correctness of calculation and timely transfer to the compulsory health insurance funds of contributions calculated as a percentage of wages and other payments, as well as contributions included in the single tax provided for IC under Chapter 10⁴ of title II of the TC, and the collection of penalties and application of financial sanctions, shall be carried out by the STS;

- the STS shall collect compulsory health insurance contributions calculated as a percentage of wages and other payments, as well as contributions included in the single tax provided for IC under chapter 10⁴ of title II of the TC, in accordance with the established procedure for the forced execution of tax obligations not settled on time.

7. Based on the substance of the provisions of points a) and b) of part (2¹) of art. 4, parts (5²), (8²), and (10) of art. 6, parts (3²), (6¹), and (6²) of art. 7, part (4) of art. 13, part (1²) of art. 18, parts (1), (3²), and (3³) of art. 18¹, part (7) of art. 18², and part (8) of art. 18³ of Law No. 289/2004 on Temporary Disability Benefits and Other Social Insurance Benefits (as amended by Law No. 228/2025) [17], it follows that:

- a) the payment of temporary disability benefits (TDB) due to a general illness or a non-work-related accident shall be carried out for the first five calendar days of temporary disability at the expense of the IC, but for no more than 15 days in total per calendar year in case of multiple periods of temporary disability;

b) starting from the sixth calendar day of temporary disability, or in case of multiple periods of temporary disability starting from the first day following the expiration of the 15 cumulative days paid from the IC funds, the TDB shall be paid from the state social insurance budget;

c) TDB due to general illnesses or non-work-related accidents paid by the IC funds shall be granted regardless of the length of the insurance period (seniority);

d) IC is entitled to a monthly child-raising benefit, provided that the required insurance period is confirmed;

e) IC is entitled to paternity benefit in accordance with art. 18¹ of this law, provided that the required insurance period is confirmed;

f) the monthly insured income of IC is determined by dividing the state social insurance contribution paid for the respective month by the contribution rate of compulsory state social insurance for private sector employers for that period. The determined monthly insured income shall be included in the calculation for the months for which state social insurance contributions have been paid, starting from January 1, 2026.

g) if IC during the 12 calendar months preceding the month of the insured risk occurrence, did not pay mandatory state social insurance contributions due to receiving maternity benefits and/or monthly child-rearing benefits, and/or benefits provided for in points d¹), d²), and f¹) of part (1) art. 5 of this law (one-time allowance for the period of entrustment of an adoptable child; one-time allowance for a child who is adopted or taken into guardianship/trusteeship; one-time allowance for raising a child over 3 years of age who is adopted or taken into guardianship/trusteeship), the amount of the benefits shall be determined based on the calculation basis used to calculate these benefits for the previous child, or based on the calculation basis of the other spouse. In cases where the IC paid mandatory state social insurance contributions during the 12 calendar months preceding the month of the insured risk occurrence, the amount of benefits provided for in points d), d¹), d²), f), and f¹) of part (1) art. 5 of this law (maternity benefit; one-time allowance for the

period of entrustment of an adoptable child; one-time allowance for a child who is adopted or taken into guardianship/trusteeship; child-rearing benefit until the age of 3; one-time allowance for raising a child over 3 years of age who is adopted or taken into guardianship/trusteeship) shall be determined based on the calculation basis used for the previous child, or based on the calculation basis pursuant to the provisions of art. 7 of the said law, whichever determines the highest benefit amount.

h) if, during the 12 calendar months preceding the month of the insured risk occurrence, the IC did not pay mandatory state social insurance contributions due to receiving maternity benefits and/or monthly child-rearing benefits, and/or benefits provided for in points d¹), d²), and f¹) of part. (1) art. 5 of said law (one-time allowance for the period of entrustment of an adoptable child; one-time allowance for a child who is adopted or taken into guardianship/trusteeship; one-time allowance for raising a child over 3 years of age who is adopted or taken into guardianship/trusteeship), the amount of the benefits shall be determined based on the calculation basis used to calculate these benefits for the previous child, or based on the calculation basis of the other spouse. If the IC paid mandatory state social insurance contributions during the 12 calendar months preceding the month of the insured risk occurrence, the amount of the benefits provided for in points d), d¹), d²), and f¹) of part (1) art. 5 of the mentioned law (maternity benefit; one-time allowance for the period of entrustment of an adoptable child; one-time allowance for a child who is adopted or taken into guardianship/trusteeship; one-time allowance for raising a child over 3 years of age who is adopted or taken into guardianship/trusteeship) shall be determined based on the calculation basis used for the previous child, or based on the calculation basis pursuant to the provisions of art. 7 of this law, whichever determines the highest benefit amount.

i) the monthly amount of the Temporary Incapacity for Work (TIW) benefit, paid from the IC funds, is set at 75% of the forecasted average monthly wage in the economy, established by the Government for the year in

which the insured risk occurred (in 2026, this amount is 17400 lei per month);

j) IC are entitled to a monthly child-raising allowance in accordance with the established procedure, starting from the day following the end of the maternity leave;

k) a female – IC is entitled to the monthly child-raising allowance, starting from the day following the end of the maternity leave, without the requirement to be on childcare leave until the child reaches the age of 3;

l) the right to paternity benefit for the care of a newborn or adopted child is granted to a father-IC insured in the state social insurance system. In the event of the birth of twins or more children from a single pregnancy, the father of the newborns is entitled to paternity benefit for each child. The father of adopted children is entitled to paternity benefit for each adopted child;

m) the conditions for granting paternity benefit to a father – IC are as follows: the paternity benefit is granted from the date of the child's birth for a period of 15 calendar days, without the requirement of being on paternity leave; the father of the newborn requested the benefit within 12 months of the birth; the father has paid the mandatory state social insurance contribution, established as of January 1, 2026, for at least one month out of the last three calendar months preceding the month of birth;

n) the conditions for granting paternity benefit to a father – IC who has adopted a child are: the benefit is granted from the date of the adoption for a period of 15 calendar days, without the requirement of being on paternity leave; the father requested the benefit within 12 months of the adoption; the father has paid the mandatory state social insurance contribution, established as of January 1, 2026, for at least one month out of the last three calendar months preceding the month of adoption;

o) for IC meeting the required contribution period conditions, a lump-sum allowance for an adopted child or a child taken into guardianship/trusteeship is established for a period of 90 calendar days from the date of adoption or the issuance of the placement order.

p) for IC meeting the contribution period conditions, a monthly allowance is granted

for six months from the date of adoption or the issuance of the order for placement under guardianship/trusteeship.

Conclusion

A synthesis of the legal norms analyzed above, and the presented scientific and practical theses allows for the formulation of the following primary conclusions.

A. The provisions of the Labor Code of the Republic of Moldova No. 154/2003 do not regulate in any way the labor and/or the legal status of self-employed workers, even though such a necessity has become urgent at the current stage of the economic development of the Republic of Moldova and its European integration.

B. Although the Labor Code of the Republic of Moldova does not regulate the labor and/or the legal status of self-employed workers, many aspects regarding the labor activity of this new, promising, and specific category of working individuals are – directly or indirectly – regulated by the provisions of other Moldovan normative acts, which have been analyzed in detail by the author in this article.

C. Legal subjects of labor relations must master the methods and skills for the most accurate, correct, and complete practical application of the normative provisions examined in this article. These provisions regulate, for the first time and comprehensively within national legislation, the special status of a new category of workers as self-employed individuals, including independent entrepreneurs as a variation thereof.

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