

Breakdown of a RON 7.00 gross income per month.

Employee			
Gross income		RON 7.00	€2.00
Social insurance (CAS)	25%	RON 2.00	€1.00
Health insurance (CASS)	10%	RON 1.00	€1.00
Personal allowance (DP)		RON 510.00	€103.00
Income tax (IV)	10%	RON 0.00	€0.00
Net income		RON 4.00	€1.00
Employer			
Contribution for work insurance (CAM)	2.25%	RON 0.00	€0.00
Complete income		RON 7.00	€2.00
TOTAL TAXES			
Employee pays towards state budget		RON 3.00	€2.00
Employer pays towards state budget		RON 0.00	€0.00
Total taxes collected by the state		RON 3.00	€2.00

In order to pay a gross income of RON 7.00 per month, the employer spends RON 7.00 per month.