Cipher
by Human Direct

## Breakdown of a $€ 50,000.00$ net income per year.

| Employee |  |  |  |
| :---: | :---: | :---: | :---: |
| Gross income |  | RON 422,904.00 | € 85,008.00 |
| Social insurance (CAS) | 25\% | RON 105,732.00 | €21,264.00 |
| Health insurance (CASS) | 10\% | RON 42,288.00 | €8,508.00 |
| Personal allowance (DP) |  | RON 0.00 | €0.00 |
| Income tax (IV) | 10\% | RON 27,492.00 | €5,532.00 |
| Net income |  | RON 247,392.00 | $€ 50,000.00$ |
| Employer |  |  |  |
| Contribution for work insurance (CAM) | 2.25\% | RON 9,516.00 | €1,920.00 |
| Complete income |  | RON 432,420.00 | € 86,928.00 |
| TOTAL TAXES |  |  |  |
| Employee pays towards state budget |  | RON 175,512.00 | € 35,304.00 |
| Employer pays towards state budget |  | RON 9,516.00 | €1,920.00 |
| Total taxes collected by the state |  | RON 185,028.00 | € 37,224.00 |

In order to pay a net income of $€ 50,000.00$ per year, the employer spends $€ 86,928.00$ per year.
Exchange rate: €1.00 = RON 0.201

