

## Breakdown of a RON 6,000.00 net income per month.

| Employee                              |       |              |           |
|---------------------------------------|-------|--------------|-----------|
| Gross income                          |       | RON 9,231.00 | €1,856.00 |
| Social insurance (CAS)                | 25%   | RON 2,308.00 | €464.00   |
| Health insurance (CASS)               | 10%   | RON 923.00   | €186.00   |
| Personal allowance (DP)               |       | RON 0.00     | €0.00     |
| Income tax (IV)                       | 10%   | RON 0.00     | €0.00     |
| Net income                            |       | RON 6,000.00 | €1,206.00 |
| Employer                              |       |              |           |
| Contribution for work insurance (CAM) | 2.25% | RON 208.00   | €42.00    |
| Complete income                       |       | RON 9,439.00 | €1,898.00 |
| TOTAL TAXES                           |       |              |           |
| Employee pays towards state budget    |       | RON 3,231.00 | €650.00   |
| Employer pays towards state budget    |       | RON 208.00   | €42.00    |
| Total taxes collected by the state    |       | RON 3,439.00 | €692.00   |

In order to pay a net income of RON 6,000.00 per month, the employer spends RON 9,439.00 per month.