

## Breakdown of a RON 16.00 gross income per month.

| Employee                              |       |            |         |
|---------------------------------------|-------|------------|---------|
| Gross income                          |       | RON 16.00  | €4.00   |
| Social insurance (CAS)                | 25%   | RON 4.00   | €1.00   |
| Health insurance (CASS)               | 10%   | RON 2.00   | €1.00   |
| Personal allowance (DP)               |       | RON 510.00 | €103.00 |
| Income tax (IV)                       | 10%   | RON 0.00   | €0.00   |
| Net income                            |       | RON 10.00  | €3.00   |
| Employer                              |       |            |         |
| Contribution for work insurance (CAM) | 2.25% | RON 0.00   | €0.00   |
| Complete income                       |       | RON 16.00  | €4.00   |
| TOTAL TAXES                           |       |            |         |
| Employee pays towards state budget    |       | RON 6.00   | €2.00   |
| Employer pays towards state budget    |       | RON 0.00   | €0.00   |
| Total taxes collected by the state    |       | RON 6.00   | €2.00   |

In order to pay a gross income of RON 16.00 per month, the employer spends RON 16.00 per month.