

## Breakdown of a €2,600.00 net income per month.

| Gross income                          |       | RON 22,570.00 | €4,535.00 |
|---------------------------------------|-------|---------------|-----------|
| Tax free                              |       | RON 660.00    | €133.00   |
| Basic wage                            |       | RON 21,910.00 | €4,402.00 |
| Social insurance (CAS)                | 25%   | RON 5,478.00  | €1,101.00 |
| Health insurance (CASS)               | 10%   | RON 2,191.00  | €441.00   |
| Personal allowance (DP)               |       | RON 0.00      | €0.00     |
| Income tax (IV)                       | 10%   | RON 1,490.00  | €300.00   |
| Meal vouchers                         | 22    | RON 660.00    | €133.00   |
| Net income                            |       | RON 12,751.00 | €2,600.00 |
| Employer                              |       |               |           |
| Contribution for work insurance (CAM) | 2.25% | RON 493.00    | €100.00   |
| Complete income                       |       | RON 23,063.00 | €4,634.00 |
| TOTAL TAXES                           |       |               |           |
| Employee pays towards state budget    |       | RON 9,159.00  | €1,842.00 |
| Employer pays towards state budget    |       | RON 493.00    | €100.00   |

In order to pay a net income of €2,600.00 per month and 22 meal vouchers, the employer spends €4,634.00 per month.

RON 9,652.00

€1,942.00

Exchange rate: €1.00 = RON 0.2009

Total taxes collected by the state

**Employee**