

Tax & Legal Weekly Alert

04 – 08 December 2017

In this issue:

National gross minimum salary, increased by the Government

The national gross minimum salary will be increased from 1,450 lei to 1,900 lei per month starting January 1, 2018. The Government Decision was adopted also in the context of the transfer of social security contributions to the employee.

Deloitte in mass-media

Taxation of profits: How Romania and other EU countries intend to transpose the new rules of ATAD

Taxation of profits: How Romania and other EU countries intend to transpose the new rules of ATAD - an article by Elena Geageac, Senior Manager Deloitte, published by Hotnews.ro and Capital.ro

<https://www2.deloitte.com/ro/ro/pages/tax/articles/impozitarea-profiturilor-cum-se-pozitioneaza-romania-si-alte-state-UE-fata-de-noile-reguli-din-directiva-ATAD.html>



National gross minimum salary, increased by the Government

Starting with January 1st 2018, the national gross minimum salary is set to rise from RON 1,450 to RON 1,900 per month, according to Government Decision no. 846/2017, published in the Official Gazette no. 950 on 29.11.2017.

The minimum gross salary is for a full time work schedule of 166,666 hours, on average, per month, in 2018, representing RON 11.40/hour. As until now, this amount of the national gross minimum salary does not include any increments and other allowances.

The increase of the national gross minimum salary per country guaranteed in payment occurred in the context of the transfer from the employer to the employee of the mandatory social contributions.

For further questions, please contact us.



Raluca Bontaș
Partner
+40 (21) 2075 392
rbontas@deloittece.com



Florentina Munteanu
Partner, Reff & Associates
+40 21 2075 275
fmunteanu@reff-associates.ro



Deloitte.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/ro/about to learn more about our global network of member firms.

Deloitte provides audit, consulting, legal, financial advisory, risk advisory, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 244,000 professionals make an impact that matters, please connect with us on [Facebook](#) or [LinkedIn](#).

Reff & Associates SCA is a law firm member of Bucharest Bar, independent in accordance with the Bar rules and represents Deloitte Legal in Romania. Deloitte Legal means the legal practices of Deloitte Touche Tohmatsu Limited member firms or their affiliates that provide legal services. Visit the global Deloitte Legal website <http://www.deloitte.com/deloittelegal> to see which services Deloitte Legal offers in a particular country.

This alert is offered as guidance and must not be considered a consultancy service. Before taking any action based on this document, you should ask for professional fiscal/legal advisory.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional advisor. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2017. For information, contact Deloitte Romania