

# Tax & Legal Weekly Alert

27 February – 3 March 2017

## In this issue:

### **The average gross salary, depending on which is calculated the ceiling for social contributions, will be 3,131 lei in 2017**

The indicator is used to determine the monthly computation base of the health social insurance contributions (CASS) for individual income obtained from independent activities, intellectual property rights, rental, association with a legal person, agriculture, forestry and fishing activities.

**The average gross salary, depending on which is calculated the cap for contributions, will be 3,131 lei in 2017**

According to the social security budget law, the average gross salary for 2017 is established at 3,131 lei.

The indicator is used to determine the monthly computation base of the health social insurance contribution (CASS) for individual income obtained from independent activities, intellectual property rights, rental, association with a legal person, agriculture, forestry and fishing activities. The maximum monthly cap represents the equivalent of five average gross salaries.

Beginning with 1 February 2017, the provisions regarding the caps applicable for the pension contributions (due at the level of the employee and employer) and the cap applicable for the individual health insurance contribution were repealed for salary income, investment income and income from other sources.

The health insurance contribution is no longer due for investment or other sources income, if the individual derives also other types of income, such as salary, income from independent activities or pension.

**Entry into force**

Law no. 7/2017 regarding the social security budget for 2017 was published in Official Gazette no. 128 / 17.02.2017 and entered into force on 20 February 2017.

For further questions regarding the aspects mentioned in this alert, please contact us.

**Raluca Bontas**

Director  
+40 21 2075 350  
rbontas@deloittece.com

**Adrian Stoian**

Senior Manager  
+40 21 2075 390  
fstoian@deloittece.com





# 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](http://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