

The logo for MIRUS, featuring the word "MIRUS" in white capital letters on a blue rectangular background.

Advisory services

Member of



GENEVA GROUP INTERNATIONAL

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Law no. 18/2009, issued by the Romanian Parliament, published in the Official Gazette no. 121/27.02.2009

The Romanian Parliament issued the Law 18/2009 regarding the State Budget for the year 2009.

Law no. 19/2009, issued by the Romanian Parliament, published in the Official Gazette no. 122/27.02.2009

The Romanian Parliament issued the Law 19/2009 regarding the Social Security Budget for the year 2009. The changes are effective with 1st of February 2009. Please see below the rates starting with January 1st 2009.

Social Security Contributions	1 January - 31 January 2009		1 February - 31 December 2009	
	Employee	Employer	Employee	Employer
Pension Insurance Contribution				
- normal work conditions	9.5%	18.5%	10.5%	20.8%
- hard work conditions	9.5%	23.5%	10.5%	25.8%
- special work conditions	9.5%	28.5%	10.5%	30.8%
Unemployment Insurance Contribution	0.5%	0.5%	0.5%	0.5%
Health Insurance Contribution	5.5%	5.2%	5.5%	5.2%
Income tax	16%	-	16%	-
Labor Accident Fund Contribution	-	0.15 - 0.85%	-	0.15 - 0.85%
Guarantee Fund Contribution	-	0.25%	-	0.25%
Medical leave contribution	-	0.85%	-	0.85%
Labor Inspectorate Commission	-	0.25% / 0.75%	-	0.25% / 0.75%

Following recent changes, overall employment costs have increased 3.3%, from 57.2 - 68.4% from the month of January to 60.5 - 71.7% commencing February 2009.

Above information represents a brief summary of recently published information and is not intended to be advice on any particular matter. MIRUS disclaims liability to any person with respect to anything done in reliance of the context of these publications.

MIRUS

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