

Tax & Legal Alert

ROMANIA 7 January 2009

Changes in Social Security Contributions for 2009

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This Tax & Legal Alert is produced by
PricewaterhouseCoopers' tax department

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The Romanian Government has approved Emergency Ordinance No. 226/30.12.2008, which includes the following changes to social security contributions applicable from 1 January 2009:

Rates for Social Security:

- a) for standard working conditions - 28%, with 9.5% payable by the employee and 18.5% by the employer (previously the rate paid by the employer was 18%)
- b) for particular working conditions - 33%, with 9.5% paid by the employee and 23.5% by the employer (previously the rate paid by the employer was 23%)
- c) for special working conditions - 38%, with 9.5% paid by the employee and 28.5% by the employer (previously the rate paid by the employer was 28%).

The accident and risk fund contribution is 0.15% – 0.85% depending on the risk class of the company (previously it was between 0.4% – 2%).

The rates for the health and unemployment fund remain unchanged for 2009.

[Source: Official Gazette of Romania no.899/31 December 2008]

For more information, please contact Peter de Ruiter, Mihaela Mitroi, Ionut Simion or Daniel Anghel.