

## GENERAL PRESENTATION

The statistical questionnaire "*Structure of Earnings 2018*" contains two parts: **Part A** - contains information on enterprise (where the case, the local unit) and **Part B** - contains information related to **each employee in the survey sample**. The questions related to Part B are grouped into three chapters: **BI** - information

on demo-economic characteristics of *each employee* in the survey sample; **BII** - information on working hours and gross earnings paid for month **October 2018**; **BIII** - information on the working hours and the gross earnings for *the entire year 2018*.

## EMPLOYEES

**Employees (suspended labour contract/agreement included)** are all persons with a **labour contract/agreement** with the enterprise or local unit and receive remuneration irrespective of the type of work performed, the number of hours worked (full-time or part-time), the duration of the labor contract/agreement (fixed or indefinite), their nationality or residence. **The employees cumulating several jobs are reported by the unit where they have their main job.**

**Are included:**

- *sales representatives*, providing they are on the enterprise/local unit payroll and receive other forms of remuneration in addition to any commission;
- *paid working owners*;
- *the manager or administrator*, if their remuneration is in accordance with the management, administration, mandate or performance contracts concluded with the enterprise;
- *apprentices* who works in the enterprise/local unit under a apprenticeship contract as stipulated by Law. 53/2003 - Labour Code (republished), article 208 - 210, with subsequent amendments, Law no. 164/2017 updating Law no. 279 /2005 (republished) on workplace apprenticeship;
- *seasonal and occasional workers*, if they have a formal agreement with the enterprise or local unit and pre-defined working hours;
- *interim or temporary workers* recruited, employed and remunerated by employment agencies to work for others enterprises/local units, often for temporary periods (are included in the main economic activity of the employment agency);

**!!!WARNING:** Temporary employment agencies (division 78 NACE Rev.2) **will report** the employees with which they directly

conclude employment contracts even if the employees carry out their activity in other economic units. The economic units (*excluding those belonging to division 78 NACE Rev.2*) who carry out their own activity with the employees whose employment contract is directly concluded with the temporary employment agencies (division 78 NACE Rev.2) **will not report** the respective employees.

- *employees working abroad* if they receive remuneration from the reporting unit;
- *employees* belonging to the enterprise or local unit *performing their job duties/tasks in other place other than the employer workplace*, in accordance with the provisions of the Law no.81/2018 which regulates teleworking activities (by accessing the unit IT systems or using communication techniques, at least one day/month), if there is a explicit contract in this regard and for which these employees are remunerated.

**Are not included:**

- *employees working abroad* if they receive remuneration from the unit where they are detached;
- **the employees cumulating several jobs** and do not have their main job at the responding unit;
- *family workers* who are not employees and do not receive remuneration;
- *the owner, director or manager* whose entire remuneration takes the form of a share in profits from their own unit;
- *unpaid voluntary workers* who work for non-profit organizations;
- *sales representatives* who are paid entirely by fees or commission.

## INSTRUCTIONS IN SELECTING THE EMPLOYEES - example -

Part B will include detailed information about the enterprise/local unit employees. The following table helps you to determine the **minimum** number of employees for which the indicators included in the 3 chapters of Part B will be filled. The indications in the table are solely informative in **selecting a minimum sample of employees** and no restrictions are imposed if a selection will not be provided but a detailed information for **all employees** is to be provided which fulfil the below mentioned criteria.

**!!! WARNING:** *The selected employees sample made by employees who have a labour contract/ agreement at 31 October 2018, had been paid during the reference month (October 2018), irrespective of the number of days worked. Are not included the employees whose labour contract/agreement was suspended for the entire reference month (October 2018).*

The employees with labour contract/agreement **suspended** are in one of the situations stipulated by Law No. 53/2003 (republished) – Labour Code republished, with further amendments in Article 49-54 - "Individual labour contract suspension" and Law No. 161/2003, Article 87-88 from Title III section 2, related to the labour agreement suspension (e.g.: maternity leave, temporary work incapacity leave, appointment within and executive, legislative or judicial authority for the entire mandate duration and so on).

**!!!Note:** the selected employees sample has to be **representative** at enterprise level **proportionally distributed by sex** and **by number of hours worked (full-time or part-time)**.

Each major group of occupation - MG - (see A1 row 1 col.1÷9) must be **proportionally** represented in the selected sample. It must include employees **from all local units**, working both **full-time** and **part-time**.

Sample size calculation table:

Total number of employees from the enterprise/local unit	Minimum sample size
Under 20	100%
20 – 49	50%
50 – 99	25%
100 – 249	15%
250 – 499	10%
500 – 999	5%
1000 – 1999	4%
2000 – 3999	3%
4000 – 7499	2%
7500 – 9999	160 employees
10000 and over	200 employees

**Example:** An enterprise has 855 employees broken down by occupations, sex and working time, thus:

Row		Total enterprise (col.1 + ... +col.9)	of which, by major groups of occupations (according to the methodological notes)								
			MG 1	MG 2	MG 3	MG 4	MG 5	MG 6	MG 7	MG 8	MG 9
A	B	0	1	2	3	4	5	6	7	8	9
1.	Total number of employees at 31.X.2018 (suspended labour contract/agreement included) (row.3 + row.4) - persons -	855	29	32	43	37	75	20	99	439	81
1.	of which: females	402	7	19	21	29	37	7	36	203	43
2.	from row 1: - full - time	823	29	32	43	37	63	20	84	434	81
3.	- part - time	32	0	0	0	0	12	0	15	5	0

The unit belongs to 500 - 999 employees' size class where the minimum sample size is 5% (see sample size calculation table). The selected sample size will be: total  $n = 855 * (5/100) = 42,75 \approx 43$ ; females  $n_f = 43 * (402/855) = 20,22 \approx 20$ ; males  $n_m = 43 - 20 = 23$ ; full time  $n_{ft} = 43 * (823/855) = 41,39 \approx 41$ ; part time  $n_{pt} = 43 * (32/855) = 1,61 \approx 2$ .

The sample size by major groups of occupation will be:

- Total employees: MG1 =  $43 * (29/855) = 1,45 \approx 1$  ..... MG9 =  $43 * (81/855) = 4,07 \approx 4$
- Females: MG1 =  $20 * (7/402) = 0,35 \approx 0$  ..... MG9 =  $20 * (43/402) = 2,14 \approx 2$
- Males: MG1 =  $23 * [(29 - 7)/(855 - 402)] = 1,17 \approx 1$  ..... MG9 =  $23 * [(81 - 43)/(855 - 402)] = 1,93 \approx 2$
- Full time: MG1 =  $41 * (29/823) = 1,39 \approx 1$  ..... MG9 =  $41 * (81/823) = 2,14 \approx 2$
- Part time: MG1 =  $2 * (0/32) = 0$  .... MG 7 =  $2 * (15/32) = 0,94 \approx 1$ .. MG9 =  $2 * (0/32) = 0$

Row		Employees sample size (col.1 + ... +col.9)	of which, by major groups of occupations (according to the methodological notes)								
			MG 1	MG 2	MG 3	MG 4	MG 5	MG 6	MG 7	MG 8	MG 9
A	B	0	1	2	3	4	5	6	7	8	9
1.	Employees sample size (suspended labour contract/agreement excluded the entire month) (row 3 + row 4) - persons -	43	1	2	2	2	4	1	5	22	4
2.	of females	20	0	1	1	2	2	0	2	10	2
3.	which: males	23	1	1	1	0	2	1	3	12	2
4.	of row 1: - full - time	41	1	2	2	2	3	1	4	22	4
5.	- part - time	2	0	0	0	0	1	0	1	0	0

**Recommendation:** If it is possible, please select employees who worked throughout the month of October (and were not on sick leave during month October).

#### RESPONDENT UNIT IDENTIFICATION INFORMATION

Please fill in the following identification information of the responding enterprise/unit contained in the *left box* of the questionnaire: unit name, statistical unique identifier/unique identification code, county, city, address, legal status, ownership type and main economic activity, in accordance with the following notes:

##### 1) Unit legal status:

R.A. - public corporation - code **01**; S.N.C. - code **02**; S.C.S. - code **03**; S.C.A. - code **04**; S.A. - joint-stock company - code **05**; S.R.L. - private limited company - code **06**; O.C1. - handicraft cooperative - code **07**; O.C2. - consumer cooperative - code **08**; O.C3.- credit union - code **09**; profit organisation (other than cooperative) - code **13**; agricultural companies (Law 36/1991) - code **14**; other legal forms (units of economic, cultural, social, public without express legal status) - code **29**.

2) **Ownership by type of capital:** state-owned capital - code **10**; state capital of over 50% - code **20**; state and private Romanian capital - code **21**; Romanian state capital and foreign private capital - code **22**; state and private Romanian capital plus foreign

capital - code **23**; private capital over 50% : state and private Romanian capital - code **26**; state and foreign capital - code **27**; state and private Romanian capital plus foreign capital - code **28**; commercial companies with foreign capital/ Romanian corporate capital - code **31**; commercial companies with private/corporate Romanian and foreign capital - code **32**; corporate capital - code **40**; community property - code **50**; entirely owned foreign property - code **60**; public national and local ownership - code **70**.

3) **Enterprise/unit main economic activity** will be filled in at class level (4 digits) in accordance with the National Classification of Economic Activities (NACE Rev. 2), *Official Gazette no. 293 of 03/05/2007*. The electronic version of the revised classification - NACE Rev. 2 is available on the INS website, under the heading Statistical Databases - Statistical Nomenclature - Viewing classifications (<http://colectaredate.insse.ro/senin>).

For further clarification concerning the information filled in the questionnaire, please indicate in the *right box* of the questionnaire, the contact person name and phone number responsible for the information provided.

#### Part A: INFORMATION RELATING TO THE ENTERPRISE/UNIT

In **A1 row.1 col. 1** is filled in the data for the **number of employees at 31.X.2018 (suspended labour contract/agreement included)** by total enterprise/unit, by groups of employees, of which **females** (row 2), respectively employees working in **full-time** (row 3) and **part-time**, with less than a full time quota (row 4) by major groups of occupations -**MG-** (col.1+9) (see **Annex 2**). **A2:** The enterprise/unit may or may not have **local units**. If the enterprise/ unit have local units, **Annex 1** will be filled in with the

following information: name of each local unit, county (name), economic activity (NACE Rev.2 code and description - see above), **the number of employees at 31.X.2018 (suspended labour contract/agreement included)**, of which females and full-time and part-time working program.

**A3: Types of collective agreements** according to the Law no. 62/2011 (republished) of the social dialogue, with its subsequent amendments.

## Part B: INFORMATION AT EMPLOYEE LEVEL

### B1. Employee demo-economic characteristics

**B1 Employee code (optional).** The identification of an employee is based on a **unique code** contained in the enterprise/unit register. *This information is used for statistical purposes only, and will not be published anywhere else by the local statistical offices nor will it be distributed to any third party.*

If the unique code is not filled in col. B1, then the row **number** corresponding to the selected employee will be used.

**B2 Sex:** - Male code = 1  
- Female code = 2

**B3 Year of birth:** is filled in with the employee year of birth in 19YY or 20AA format.

**B4 Employee working place:** is filled in with the current number from 1 to 42 (col. A) from **Annex 1**, related to the **local unit** where the employee is working.

*Note: col. B4 remains blank if the answer to question A2 is "NO" (the enterprise has no local units).*

### B5 Citizenship or residence

- Romanian citizenship code = 1  
- Resident with foreign citizenship code = 2  
- Cross-border commuter code = 3

**B6 Working start date in the enterprise/unit:** is mentioned the **year** and the **month** in which the employee started to work in the enterprise/ unit in year – month format: **YYYY MM**. (E.g.: April 1990 will be filled as 'April 1990 04'). If the enterprise/unit went through organizational changes (absorption, merger) or of ownership or legal status, the working starting date of the employee shall be filled as indicated in the enterprise/unit records. If an employee has worked in different **local units belonging to the same enterprise**, then it must be filled the **first** employing date. If the employee has left the enterprise/unit and subsequently returned having a new labour contract/agreement, the working starting date shall be considered the date of the **last** labour contract/agreement.

**!!!WARNING:** *Are not to be included in the employee's sample the person's who labour contract/agreement started in November-December 2018.*

**B7 Date of leaving the enterprise/unit in 2018:** is filled **only** if the employee labour contract/agreement **ceased after the reference month (October 2018)** in month format: **MM**. (E.g.: November 2018 will be filled '11').

**!!!WARNING:** *Are not to be included in the employee's sample the person's who labour contract/agreement ceased in the months before the reference month or during the reference month (October 2018).*

**B7a Career breaks period:** a work break is the time period in which the employee is absent for **more than one year**. It is filled with the total number of continuous months of absence, with the **exception** of the maternal leave for raising a child up to 2 years of age, or a disabled child up to 3 years of age, which are not considered work breaks. If during the years, several lengthy work breaks occurred they will be sum up. Short term work breaks (less than one year) are not filled even, if taken, cumulated results more than one year. E.g.: sick leave for temporary work incapacity, for studies or for personal reasons in accordance with the legal provisions in force and so on.

### B8 Type of employment contract/agreement

- Indefinite duration code = 1

An indefinite labour contract/agreement is a contract between the employee and the employer, for which an actual duration of the contract has not been agreed in advance.

- Temporary/fixed duration code = 2

An employment labour contract/agreement may be concluded on a temporary basis or for a fixed period if the intention of both the employer and the employee is that during the contract, certain tasks/duties are to be fulfilled or if the employee performs the work of another missing employee.

- Apprenticeship code = 3

An apprenticeship contract is a contract between the employee and the employer for a fixed duration as stipulated in article 208-210 of Law no. 53/2003 – Labour Code (republished) with its subsequent amendments, Law no. 164/2017 updating Law no. 279/2005 (republished) on workplace apprenticeship.

### B9 Contractual working time

- Full-time code = 1

A **full-time** employee is an employee who according with its employment labour contract/agreement works with **full-time working norm**.

- Part-time code = 2

A **part-time** employee is an employee who according with its employment labour contract/agreement works **less than a full-time working norm**. In this case, col. B10 is filled in with the percentage (%) represented by a part time norm in a full-time norm, expressed with one decimal (e.g. "50.0" for the employee with a 4 hours/day or "12.5" for the employee with a 1 hour/day, considering that a full time norm is 8 hours/day).

### B11 Occupation:

- **B11a:** the occupation carried out by the employee is mentioned.

For apprentices the occupation name in which they carry out their apprenticeship is mentioned;

- **B11b:** the occupation is coded at the **4 digit level** according to the Romanian Occupation Classification (COR<sup>1</sup>) from **Annex 2**.

For apprentices the occupation name in which they carry out their apprenticeship is mentioned;

### B12 Management or supervisory position:

- yes code = 1

- no code = 2

In this column it will be mentioned if an employee has management or oversight responsibilities of a group of employees or not.

**The management position** involves formulating, defining, implementing and directing the activities within an enterprise/unit. Managers (director, head of department, head of office, workshop manager, shop manager, farm manager, etc.) **belong exclusively** to MG1's major group of occupations.

**The supervisory position** involves the coordination of the work performed by an employee/group of employees (**other than the apprentices**).

**The supervisor** (foreman, head of department, team leader, etc.) performs the same type of work, in responsible of everything that is done by an employee/group of employees and does not belong exclusively to MG1's major group of occupations. Supervisory functions also have the employees who **don't have a management function** (and **unpaid** as such) but who, due to the qualifications and experience gained, coordinate and supervise the work of at least one person in the department in which they work.

**Are not considered supervisory** activities the quality control, collegial consultations on how a particular work must be done. The employees occupying posts whose name includes the word

<sup>1</sup> H.G. no. 1352/2014 regarding the approval of the Structure of the Occupations Classification in Romania - basic group level, according to the International Standard Classification of Occupations ISCO-08

"manager" does not mean that they automatically have a leadership/supervisory function.

**B13 Education level:** it will be mentioned the highest level education **successfully completed with a diploma, certificate or graduation certificate** (col. B13a) and will be filled in the code in col. **B13b** as described in **Annex 2**.

## **BII. Hours worked and gross amounts related to October 2018**

**B14 Number of normal weekly hours:** is filled in the **mandatory** number of hours which must be worked by the employee in the reference month, according to their individual employment contract/agreement.

**Is excluded** the lunch time, overtime, the time worked over the normal working time stipulated in the contract, the time worked from home (except for the *employees* belonging to the enterprise/local unit who *perform their job duties in other place other than the employer workplace*).

**B15 Payment period: Does not refer to the payment frequency.** It represents the period for which the employee is paid and to which the information in col. **B19÷B31 (excluding col.B26)** are referring. Normally, the payment period is equal to one month (code **4**). If the employee has a **suspended employment contract/agreement for a certain period during the month**, then the payment is made for the actual period worked by the employee. In col. B15 one of the codes is filled in:

- one week code = **1**;                      - two weeks code = **2**;  
- three weeks code = **3**;                      - one month code = **4**.

*Note: the information related to the paid working hours (col. B16 and B17) is filled in **hours-minutes** format, according to the questionnaire marks and not by decimals (e.g.: 36 hours and 30 minute is filled in as: '36h 30m').*

**B16 Total number of hours paid:** it is filled in the number of hours **paid** corresponding to the payment period, **including** overtime (over the normal week working hours and in weekends, public holidays and other non working days); hours not worked but paid (holidays, sick leave paid **exclusively** by the employer, training courses, special family events, etc.).

**Are excluded:** hours not worked but paid for temporary work incapacity **exclusively** from the Unique National Health Insurance Fund (FNUASS) budget and Work Related Accidents and Occupational Diseases Insurance Budget (FAAMBP).

*Note: The hours filled in this column correspond to the total gross amounts related to the payment period (see col. **B30**, excluding col.B26).*

**B17 Number of overtime hours paid:** Overtime paid hours **includes** hours worked over the normal working hours in a month (over the normal week working hours and in weekends, public holidays and other non working days) and paid (at least) at their real value. If overtime is paid at a double/triple rate, in col. B17 only the number of hours actually worked is filled in (e.g. if 1 overtime hour is paid twice, in B17 is filled in 1 hour).

**Is not considered paid overtime** the hours worked but not paid being compensated by free time or time related to travel.

**B18 Gross basic salary (standard):** is filled in the salary mentioned in the individual employment contract/agreement corresponding to the responsibility and complexity of the tasks and the training level necessary for the respective occupation/function, including management allowances, performance salaries, salary indexation, compensation (only those included in the basic salary).

**Are not included** the pay rises (*excluding the staff paid in accordance with the Framework Law no. 153/2017<sup>2</sup>*) and the bonuses/awards/other benefits.

**B19 Gross amounts paid from the salary funds (including bonuses and payments in kind, excluding severance payments, holiday tickets/vouchers nominal values) for October 2018:** are filled in the gross amounts representing:

- gross basic salaries corresponding to the hours actually worked in full time and overtime (**including** indexations, compensation, leadership allowances, performance salaries and other rights which, according to the legal provision in force are included in the basic salary);
- bonuses (length in work, toxicity, shift/night work, etc.) and allowances granted as percentage of the basic salary or as flat rates;
- gross amounts paid for non-worked time (holidays, study leaves, legal holidays, particular family events, etc);
- allowances for temporary work incapacity, determined by common diseases or non related to work injuries, professional diseases and work injuries paid from the salary funds (**excluding** amounts paid from the Unique National Health Insurance Fund (FNUASS) and Work Related Accidents and Occupational Diseases Insurance Budget (FAAMBP), in accordance with G.E.O. no. 158/2005 on holidays and health insurance benefits and Law no. 346/2002 on work related accidents and occupational diseases insurances, republished);
- bonuses/awards/benefits granted in the reference period from the salary funds (**including** the 13th salary, holiday bonuses for the ongoing year, **excluding** holiday tickets/vouchers nominal values);
- exceptional payments/bonuses (occasional) paid to the employees who are leaving the enterprise (**including** retirement bonuses), only if the respective amounts **are not** related to a labour contract;
- payments in kind and cash aids, including food allowance/norm, granted to employees as remuneration;
- amounts paid to employees for transportation from and to the workplace;
- gross amounts granted for the payment of employees for holiday leaves not taken;
- other gross amounts paid from salary funds according to the legal provisions in force or according to their labour contract;
- gross amounts paid for work interruptions non-imputable to employees (including **technical unemployment** as compensation paid from the basic salary, in accordance with the legal provision in force).

### **!!WARNING:**

**In the gross amounts paid from the salary funds are included** all payment elements, including hold back amounts for instalment payments, stopping, the social security contribution paid by the employees to the state social insurance budget, the social health insurance contribution paid by the employees to the FNUASS budget, taxes, as well as refunds from salaries reduction due to production non-achievements.

**From the gross amounts paid from the salary funds are excluded:**

- severance payments or compensation amounts in case of lay-offs, paid from salary funds or based on an ordinance in case of labour contract ceasing as consequence of the enterprise restructuring;
- backdated paid arrears as consequence of winning the lawsuits involving the money rights related to previous years;

<sup>2</sup> Framework Law no. 153/2017 on the remuneration of staff paid from public funds

- backdated paid arrears received by the employees for the previous years to the reference year (except for the annual bonuses, holiday bonuses)
- holiday tickets/vouchers nominal values (if paid from the salary funds).

**These amounts will be included in the yearly amounts (col. B32).**

**B20 Gross amounts paid for overtime:** are filled in the gross amounts relating to overtime actually worked during the payment period. If overtime is paid at double/triple rate, then the entire value is filled in (the gross sums of normal working time + the payments for overtime worked) and not just the sums related to payments for overtime worked.

The amounts from this column must correspond to overtime worked during the payment period (filled in col. B17), **excluding** overdue amounts paid for overtime worked during previous periods.

**B21 Bonuses for shift work, at night or on days off:** includes gross amounts paid as **bonuses** for the employees who during the reference month, worked in shifts, at night or on their days off (**not** considered **overtime** but normal working time).

**B22 Occasional bonuses, awards and other benefits:** are filled in the gross amounts paid from the salary funds granted as bonuses, awards and other benefits paid at other time periods than the normal payment periods or paid on exceptional basis (e.g.: quarterly and bi-annual bonuses for outstanding performances, either individual or collective, holiday bonuses, the annual awards, the 13th salary).

**B23 Payments in kind and cash aids:** are filled in the **gross amounts paid from the salary funds** corresponding to **the payments in kind and cash aids, including food allowance/norm**, granted in accordance with employees' labour contracts, respectively based on normative acts.

Payments in kind include, but are not limited:

- product discounts – the employer sells products to employees at reduced rates, *the difference between the market price and the reduced price* is considered payment in kind; e.g.: food and drink (excluding expenditure on canteens and meal vouchers), coal, gas, electricity, fuel oil, heating, footwear and clothing (excluding working/protective clothes), micro-computers, etc.;
- free or subsidised housing – the employer pays employees' housing costs in full or in part, *the difference comparing with the market price* is considered payment in kind; this refers to expenditure by the enterprise to assist employees with housing, maintenance and administration, tax and insurance relating to housing), reduced-interest loans for the construction or purchase of housing (*the difference between the interest payment at market rates and at the rate granted* is considered payment in kind), allowances and subsidies granted to employees in connection with their housing, and installation, but **excluding** removal allowances;
- **private use** of a car owned by the employer, in accordance with the Fiscal Code provisions;
- free or subsidised petrol – the employer pays all or part of the employee's **private** fuel costs associated with the use of a car owned by the employer;
- free or subsidised parking at work – the employer provides parking facilities for employees at reduced or zero cost;
- free or subsidised use of a mobile telephone – the employer provides a mobile phone for **private use** and pays all the associated costs;
- share purchase schemes/stock options – the employees receives the right to buy shares for already fixed price or to receive free company shares;

- transport subscriptions/tickets provided by the employer free of charge or at reduced prices to transport employees to/from work;
- food, beverages, free meals or at reduced prices (excluding food and body strengthening nutrition antidote) - the employer pays all or part of the expenses;
- gifts given to employees for various holidays;
- medical services/health subscriptions - the employer pays all or part of the medical services/health subscriptions of the employees and/or their families' members.

**In col. B23 are not included:**

- the **nominal values of meal tickets, nursery tickets and gift tickets** granted in accordance with the legal provision in force which are highlighted in col. B25. If these values tickets are paid **exceptionally** from the salary fund, then they will be included in col. B19 and col. B23.
- the **nominal value of holiday tickets/vouchers** (if paid from the salary funds), these amounts being highlighted **only** at year level (col.B32 and col.B34).

**B24 Gross amounts paid from net profit:** are filled in the gross amounts paid to employee/manager/administrator as incentives from net profit (**including** the amounts paid corresponding to the previous year) of commercial companies, national companies and cooperative organisations, according to the legal provisions in force. Dividends paid from net profit **are excluded**.

**B25 Gross amounts paid from other funds (including payments in kind and cash aids):** are filled in the gross amounts paid from **other funds than the salary funds** (established in accordance with State Budget Law), **including the payments in kind** (products, rents, fuel, energy, transport etc.), **cash aids, food allowance/norm, granted based on certain normative acts**, as well as **incentives** granted from a fund established by applying a percentage to the amounts obtained from turning into account seized goods from penalties coming from amounts cashed based on enforced legal acts in accordance to the Fiscal procedure code, those cashed based on judicial restructuring and bankruptcy, other incentive granted besides the salary funds, based on normative documents in force, as well as the **values of meal tickets, gift tickets, nursery tickets**, granted in accordance with Law no. 142/1998 with its further amendments, **the nominal value of gift vouchers and nursery vouchers** granted in accordance with the Law no.193/2006 with its further amendments. The amounts for temporary work incapacity paid from FNUASS/FAAMBPF funds **are excluded**. Also, the backdated pay arrears and the amounts representing the nominal value of holiday vouchers/tickets **are excluded**.

**These amounts will be included in the yearly amounts (col. B36).**

**!!!WARNING:**

- ✓ *To avoid double counting of the various earnings components in col. 19 (and the subsequent breakdowns in col.B23) the gross amounts for the salary funds will be reported, and in col. B25 the gross amounts from other funds.*

*Are excluded* the reported amounts granted to cover the transport expenditure, accommodation, respectively the employees' per diem for work related travels, inside the country or abroad (*except the per diem amounts which oversees the not taxable threshold as stipulated in the legal provisions in force*).

**B26 Gross amounts paid for temporary work incapacity (excluding sums for salary funds):** are filled in the gross amounts paid from:

- **Unique National Health Insurance Fund (FNUASS)** as allowances for temporary work incapacity determined by common diseases or non related work injuries, professional diseases and work injuries, for improving the work capacity or prevention of diseases, maternity allowances, family death allowances or other allowances paid in accordance with GEO no. 158/2005 on holidays and health insurance benefits;
- **Work Related Accidents and Occupational Diseases Insurance Budget (FAAMBP)** as allowances for temporary work incapacity determined by common diseases or work related injuries, working time cuts, temporary moving into another job and other aids in accordance with Law no. 346/200 (republished) on work related accidents and occupational diseases insurances with its further amendments.

**B27 Personal deduction and other deductions:** are filled in the sums that represent the personal deduction (amount granted once a month at the workplace where the employee carries out the main job, in accordance with GEO 79/2017, with its subsequent amendments) and other deductions (e.g.: trade union contribution), in accordance to the legal provisions in force.

**B28 Social security contributions paid by the employees (CAS):** are filled in the amounts representing the social security contributions paid by the **employees** to the state social insurance budget, according to the legal provisions in force, including the related share of private pension funds, in accordance with the Law no. 411/2004 (republished), regarding the private pension funds, with its further amendments. It will be reported the contributions related to the gross amounts paid (**col. B30 = col. B19 + col. B24 + col. B25 + col. B26**).

**B29 Social health insurance contributions paid by the employees (CASS):** are filled in the amounts representing the social health insurance contributions paid by the employees to the Unique National Health Insurance Fund according to the legal provisions in force. It will be reported the contributions related to the gross amounts paid (**col. B30 = col. B19 + col. B24 + col. B25 + col. B26**).

**B30 Total gross amounts related to the payment period:** are filled in the total gross amounts paid to the employee for the corresponding payment period (**col. B30 = col. B19 + col. B24 + col. B25 + col. B26**).

**B31 Taxes related to gross amounts:** are filled in the **taxes** related to gross amounts according to the legal provisions in force (**col. B30 = col. B19 + col. B24 + col. B25 + col. B26**).

### *BIII. Working time and gross amounts related to year 2018*

**B32 Gross amounts paid from the salary funds (including bonuses and payments in kind):** are included the same gross amounts as those in **col. B19**, but related to the entire year. In addition, **the gross amounts paid from the salary funds include:**

- backdated paid arrears as consequence of winning the lawsuits involving the money rights related to previous years;
- holiday tickets/vouchers nominal values (if paid from the salary funds).

**From the gross amounts paid from the salary funds are excluded:**

- severance payments or compensation amounts in case of lay-offs, paid from salary funds or based on an ordinance in case of labour contract ceasing as consequence of the enterprise restructuring.

**B33 Occasional bonuses, awards and other benefits:** are included the same gross amounts as those in **col. B22**, but related to the entire year.

**B34 Payments in kind and cash aids:** are included the same gross amounts as those in **col. B23**, but related to the entire year.

**!!!WARNING:** will include the nominal value of holiday tickets/vouchers (if paid from the salary funds).

**B35 Gross amounts paid annually from net profit:** are included the same gross amounts as those in **col. B24**, but related to the entire year.

**B36 Gross amounts paid from other funds (including payments in kind and cash aids):** are included the same gross amounts as those in **col. B25**, but related to the entire year.

**!!!WARNING:** will include the nominal value of holiday tickets/vouchers (if paid from the salary funds).

**B37 Gross amounts paid for temporary work incapacity (excluding sums for salary funds):** are included the same gross amounts as those in **col. B26**, but related to the entire year.

**B38 Number of weeks to which the gross annual earnings relate:** refers to the employee working time actually paid (excluding temporary work incapacity paid from FNUASS/FAAMBP) during the reference year and corresponds to the gross amounts paid annually from the salary funds, net profit and other funds (col. B32, col. B35, col. B36). For part-time employees, the actual number of paid weeks will be filled in (e.g. for an employee who works the entire year, but part time, irrespective if he/she worked 1, 2, 4 or 6 hours/day, 52 weeks will be put in).

**!!!WARNING:** The number of weeks is written with decimals.

**B39 Annual days of paid holiday leave:** is filled in the number of paid holiday leave, to which an employee is entitled, in accordance with the length in work and working conditions.

**!!!WARNING:** Not to be put in the number of holiday leave actually taken, but the one **paid** (which corresponds to the amounts in col. B32 and/or col. B19, if the payment was took place in the reference month October 2018).

**B40 and B41 Annual paid sick leave days:** is filled in the number of days, during the year, in which the employee was on sick leave, broken down distinctly (**col.B41**) the number of sick leave days paid by the employer from the salary funds (col. B32).

**B42 Annual number of free paid days for special events (including public holidays):** refers to **free but paid days** granted to the employee for special family events (e.g. marriage, birth, death), Easter holiday, Pentecost, Christmas, etc.). All public holidays are to be reported, even if they are at the end of the week (weekend).

**B43 Annual number of days (or "days equivalent") of vocational training:** refers to the number of days, during the year, in which the employee has been trained or improved professionally in the enterprise/unit or in other location sent by the enterprise/unit for this particular purpose. The "Equivalent days" is obtained by calculating in days the duration of the course sessions (e.g.: two days of 4 course hours represents a full workday).