According to the national legislation provisions in force (GEO No. 79/2017, as subsequently amended and supplemented), the social security contribution and the social health insurance contribution paid by the employer were transferred to the employee; thus, starting with January 2018, these contributions are borne entirely by the employee, and reflected in the gross amount of the nominal earnings (direct labour cost).

Consequently, the data series for the two components of the quarterly labour cost index: “direct costs (wages and salaries)” and “other costs (non-wages costs)”, are no longer comparable starting with the 1st quarter 2018 to the data series prior to 2018.

These legal provisions do not affect the data series comparability for the "Total labour cost index".

The Annex presents a comparative situation on social contributions and tax.

ANNEX