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.

Consequently, the indicators "average monthly/hourly gross earnings" produced and disseminated starting with the reference month January 2018 are no longer comparable to data series prior to 2018.

These legal provisions do not affect the data series comparability for the "average monthly/hourly net earnings".

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

ANNEX