

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](#)