

Salary increase and new tax incentives for the food and agricultural industry as of 1 June

The Romanian Law 135/2022, which came into force on 20. May 2022, brings a salary increase and tax incentives for the agricultural and food sector as of 01. June 2022.

Key changes include:

1. **An increase of the legal minimum gross salary** in the agricultural and food sector for the period **June 1st 2022 – December 31st 2028** to **3.000,00 RON/ month** (excluding any allowance/ bonus) for a normal working program of 167,333 hours/ month.

This new minimum salary is **mandatory for employers having CAEN Codes**

- **011, 012, 013, 014, 015, 016** (specific for the agricultural sector) or
 - **10** (specific for the food industry).
2. **An exemption from the income tax and the health fund contribution, as well as a decrease of the pension contribution to 21.25%** for employees of entities active in the food and agricultural sector, if the following **three conditions** are cumulatively met:
 - ✓ the employer has the specific CAEN codes as mentioned above;
 - ✓ the employer achieves minimum 80% of its total turnover from the activities corresponding to these CAEN Codes;
 - ✓ the gross income of the employees benefiting from the tax incentives ranges between 3.000,00 and 30.000,00 RON/ month.

Details regarding the procedure will be provided by an order of the Finance Minister.

If you have any questions, please do not hesitate to contact us.

Kind regards,

THE STALFORT Legal. Tax. Audit. – Team

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