



General

- 0% profit tax for the reinvested profit in new technological equipment used for business purposes
- 16% Corporate Tax
- 5% Dividend Tax
- 2.25% Social Security for employer

IT&C

- 0% income tax for employees working in IT&C companies, in compliance with the Romanian current legislation

R&D

The Romanian current legislation provides certain R&D incentives that are applicable for both employers and employees that exclusively perform R&D and innovation activities or related activities. R&D incentives in compliance with the Romanian legislation:

- 0% income tax for employees working in R&D companies
- 0% profit tax for the first 10 years of activity
- Specific deduction in case of R&D eligible expenses:
 - accelerated depreciation of R&D equipment
 - additional corporate tax deduction of 50% of the eligible expenditure for these activities

Industrial parks

Investors setting up manufacturing locations or offices in an industrial, scientific or technological park benefit from:

- exemption on land tax, building tax and urban planning tax
- exemption on taxes charged for changing the land destination for plots located within industrial parks

Support measures for employers & employees

Employers benefit from certain subsidies if hiring as follows:

- young graduates
- unemployed persons over 45 years or single parents supporting single-parent families, persons with disabilities or who are 5 years away from retirement
- NEETs

- young people at risk of social marginalization under solidarity contracts
- apprentices (with contracts)
- higher education graduates (with internship contracts)
- pupils and students during the holidays

In order to diminish the effects of SARS-CoV-2 coronavirus pandemia and to stimulate employment, the government has granted certain subsidies and support measures for both employers and employees.