

# ***SPOT SURVEY RESULTS***

Taxation Changes 2024

Romania

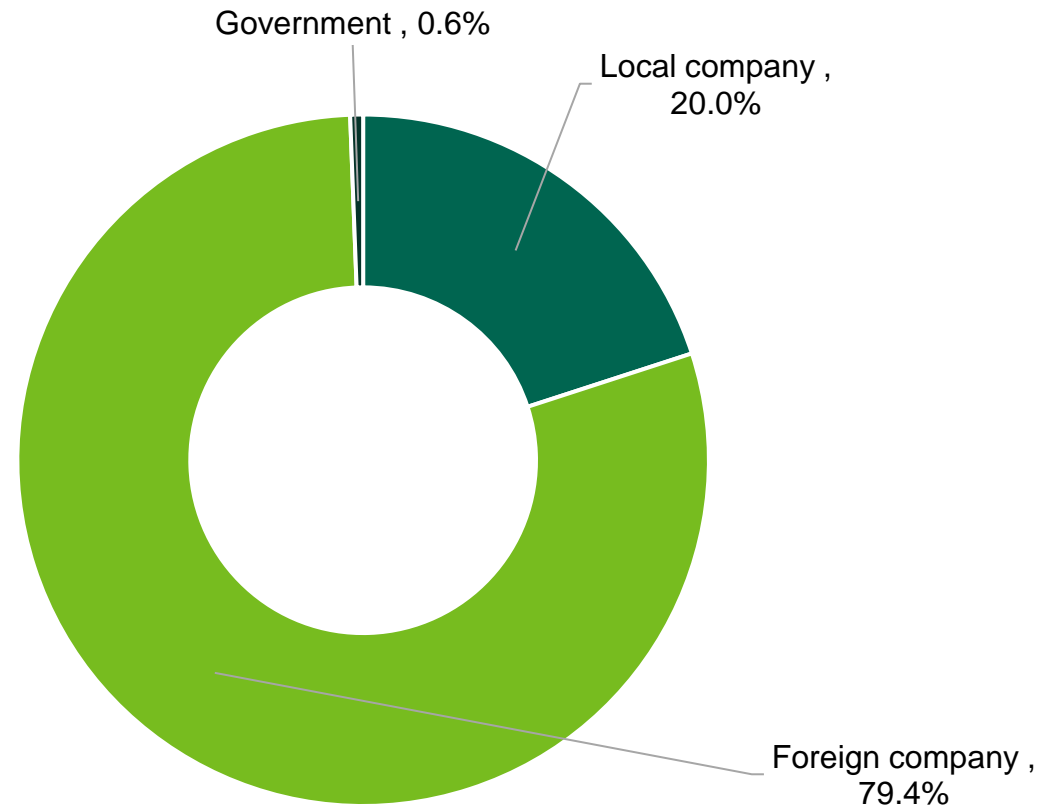


**KORN FERRY**

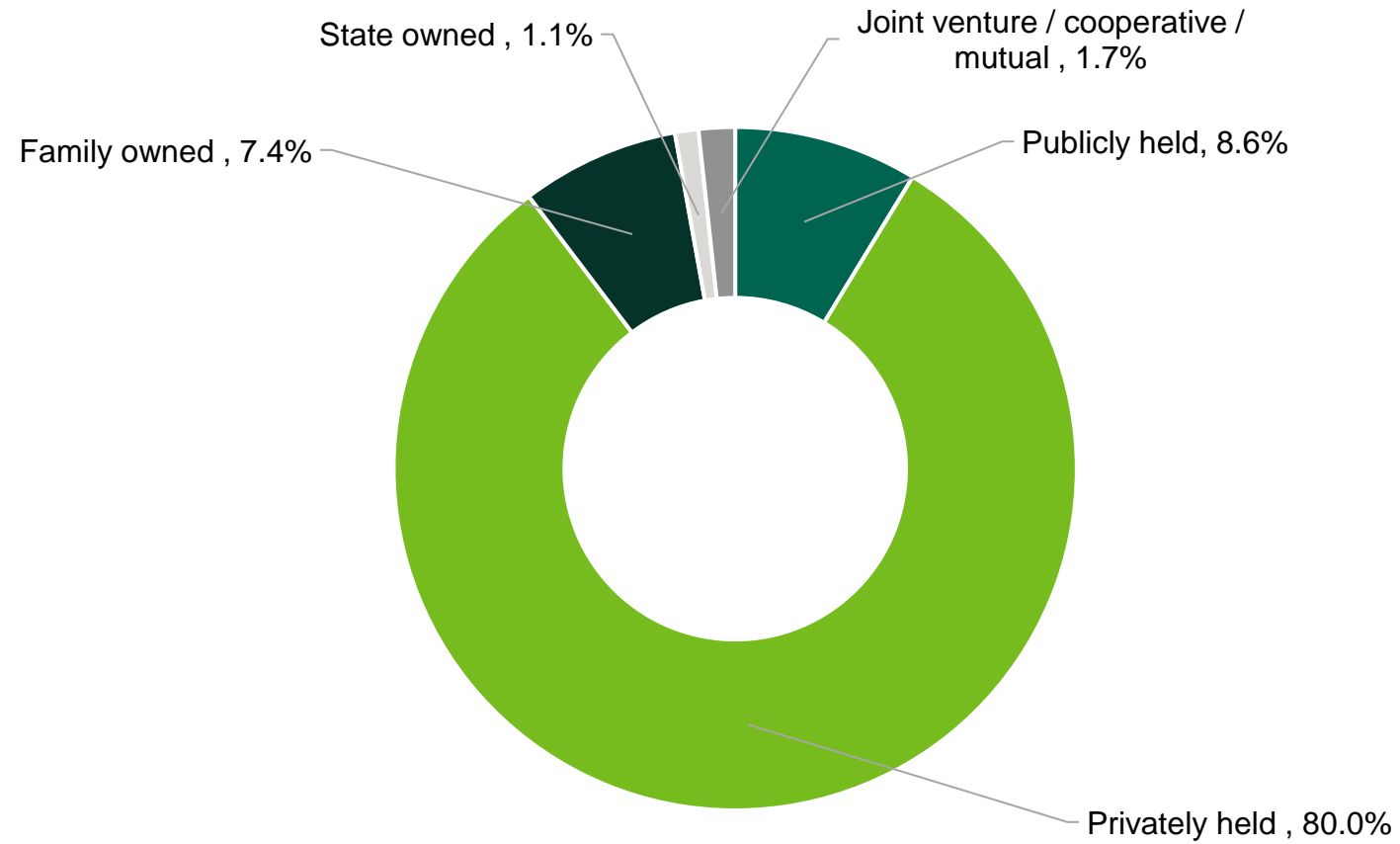
BE MORE THAN



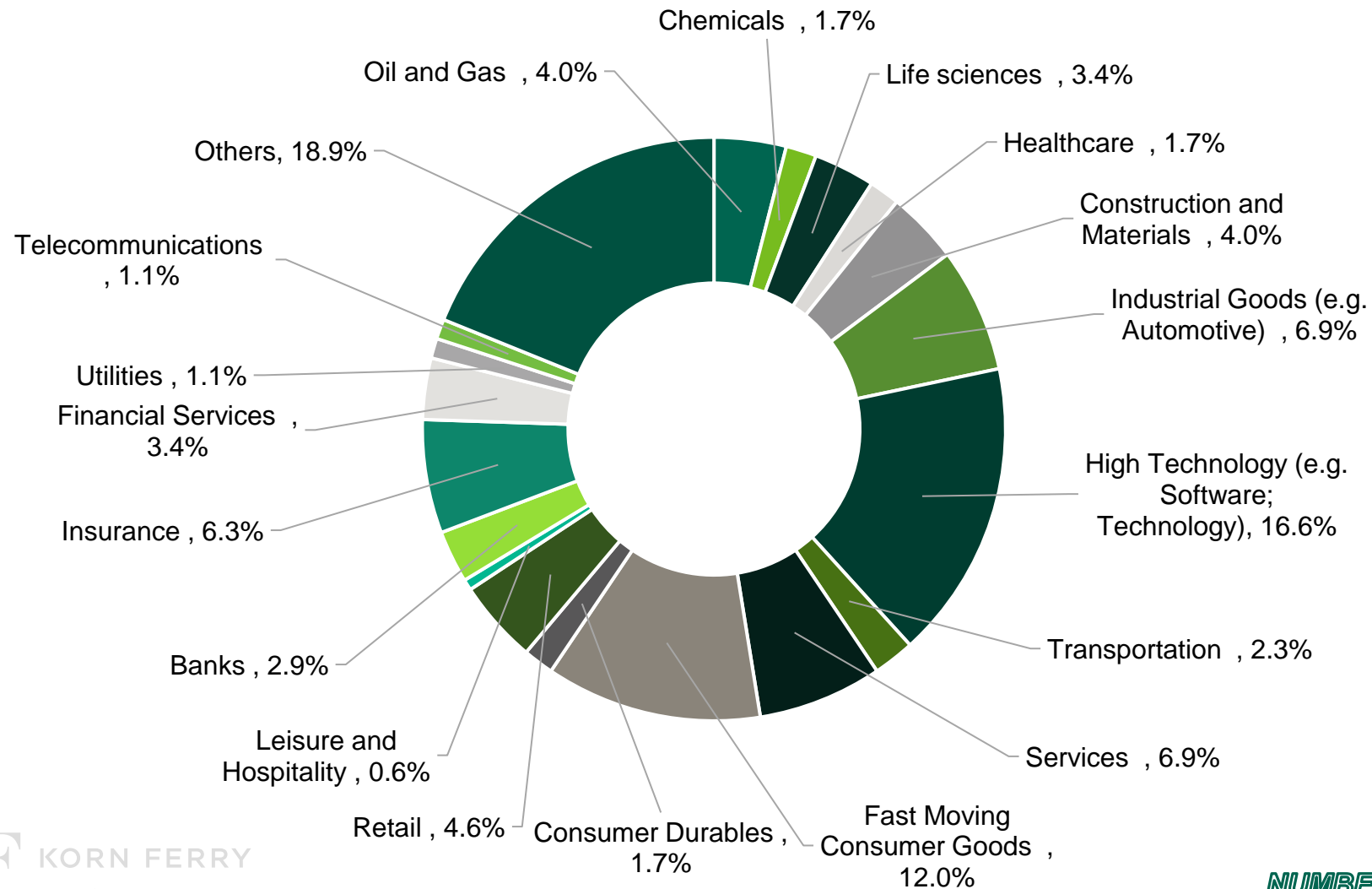
# ORIGIN OF THE COMPANIES



# OWNERSHIP OF THE COMPANIES

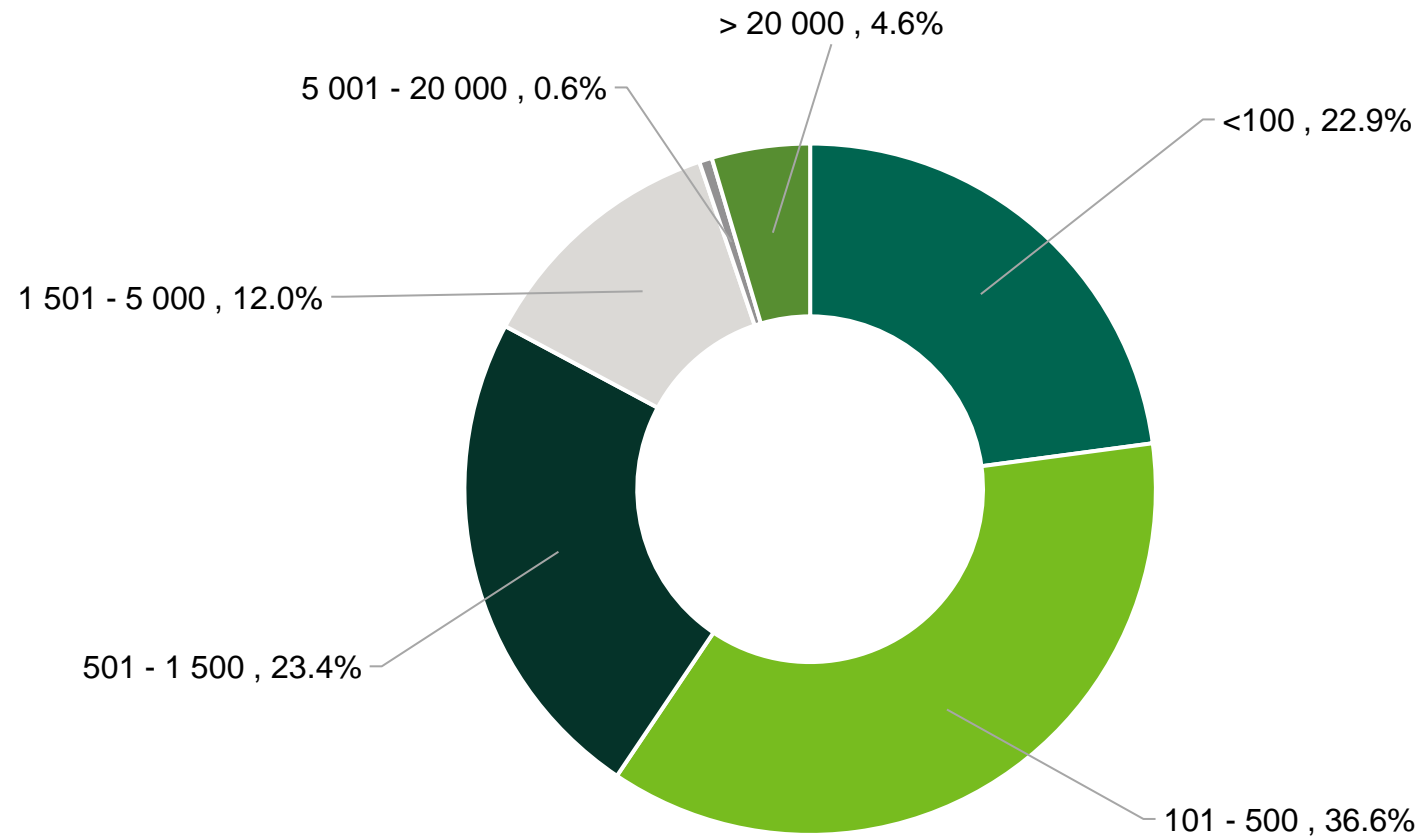


# INDUSTRY SECTORS

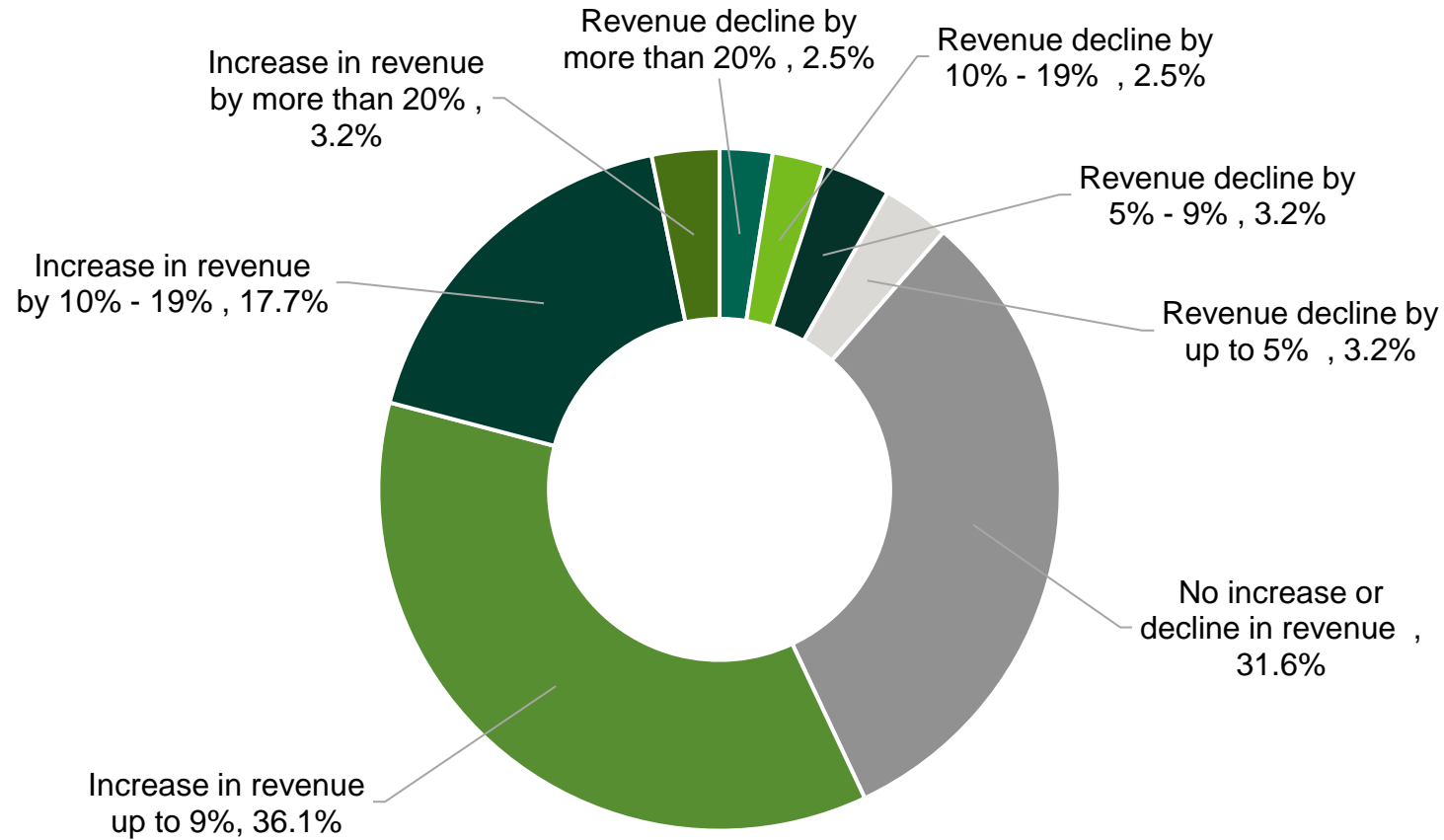




# THE NUMBER OF FULL-TIME (OR EQUIVALENT) STAFF EMPLOYED BY OUR RESPONDENTS IN ROMANIA AS OF DECEMBER 1ST 2023



# WHICH OF THE FOLLOWING BUSINESS SCENARIOS IS YOUR ORGANIZATION EXPECTING IN 2024?





# AVERAGE PLANNED SALARY INCREASE FOR EACH OF THE FOLLOWING EMPLOYEE GROUPS IN 2024 – INCLUDING ZEROS

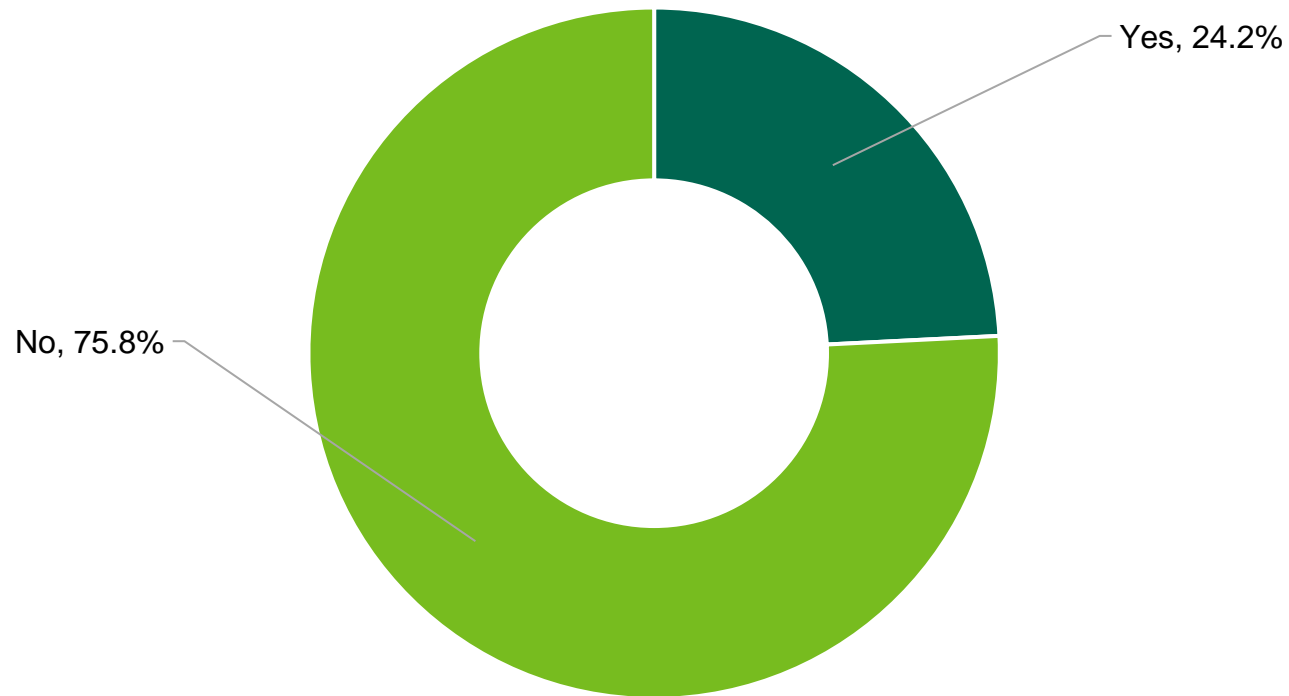
Total salary increases	Executives / Senior Management	Middle Management / Seasoned Professionals	Supervisory / Junior Professionals	Clerical / Operational
P75 / Upper Quartile	8,5%	9,0%	9,0%	10%
P50 / Median	7,0%	8,0%	8,0%	8,0%
P25 / Lower Quartile	5,0%	5,1%	5,4%	6,0%
Average	7,0%	7,3%	7,5%	7,9%

# AVERAGE PLANNED SALARY INCREASE FOR EACH OF THE FOLLOWING EMPLOYEE GROUPS IN 2024 – EXCLUDING ZEROS

Total salary increases	Executives / Senior Management	Middle Management / Seasoned Professionals	Supervisory / Junior Professionals	Clerical / Operational
P75 / Upper Quartile	9,0%	9,0%	9,8%	10,0%
P50 / Median	7,6%	8,0%	8,0%	8,0%
P25 / Lower Quartile	5,0%	6,0%	6,0%	6,5%
Average	7,7%	7,8%	7,9%	8,2%



# HAVE YOU CHANGED YOUR SALARY INCREASE BUDGET FOR 2024 COMPARED TO YOUR INITIAL SALARY INCREASE BUDGET?



# WHAT CHANGE OF THE SALARY INCREASE BUDGET HAVE YOU APPLIED?

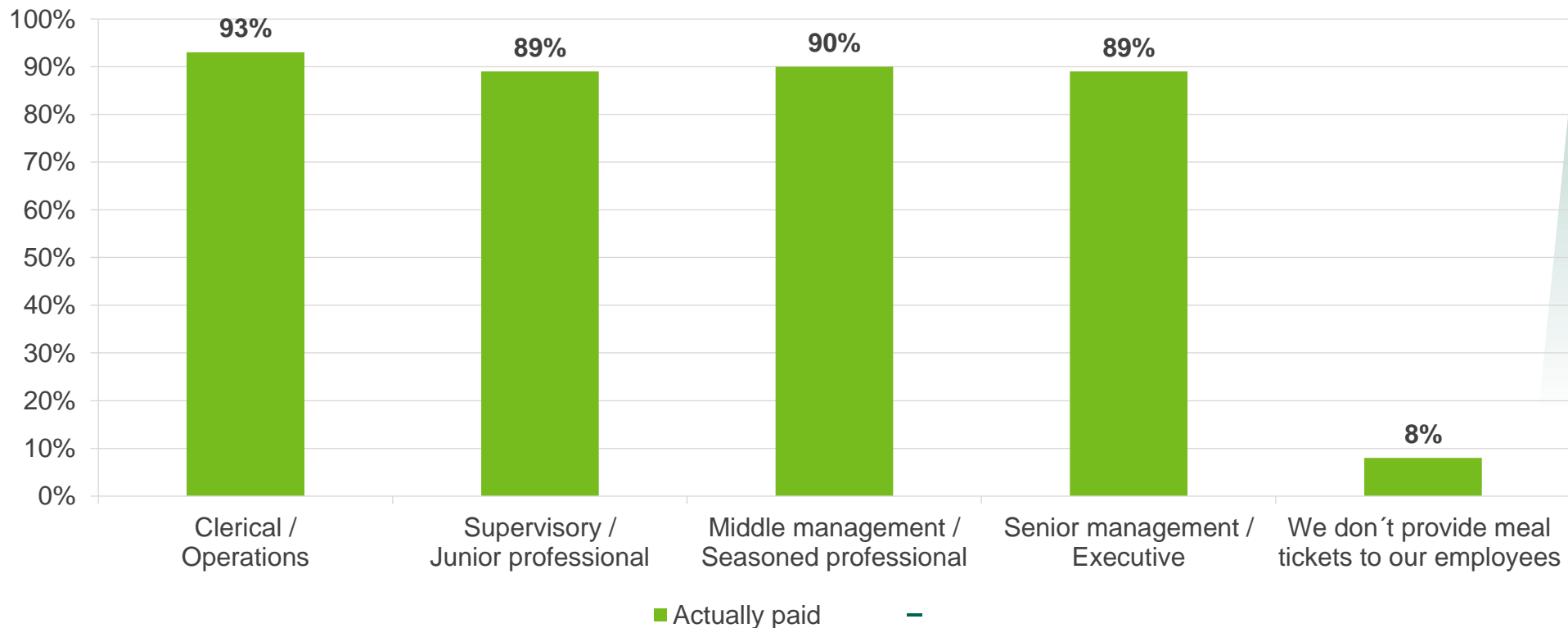




# BY WHAT % HAVE YOU CHANGED THE SALARY INCREASE BUDGET?

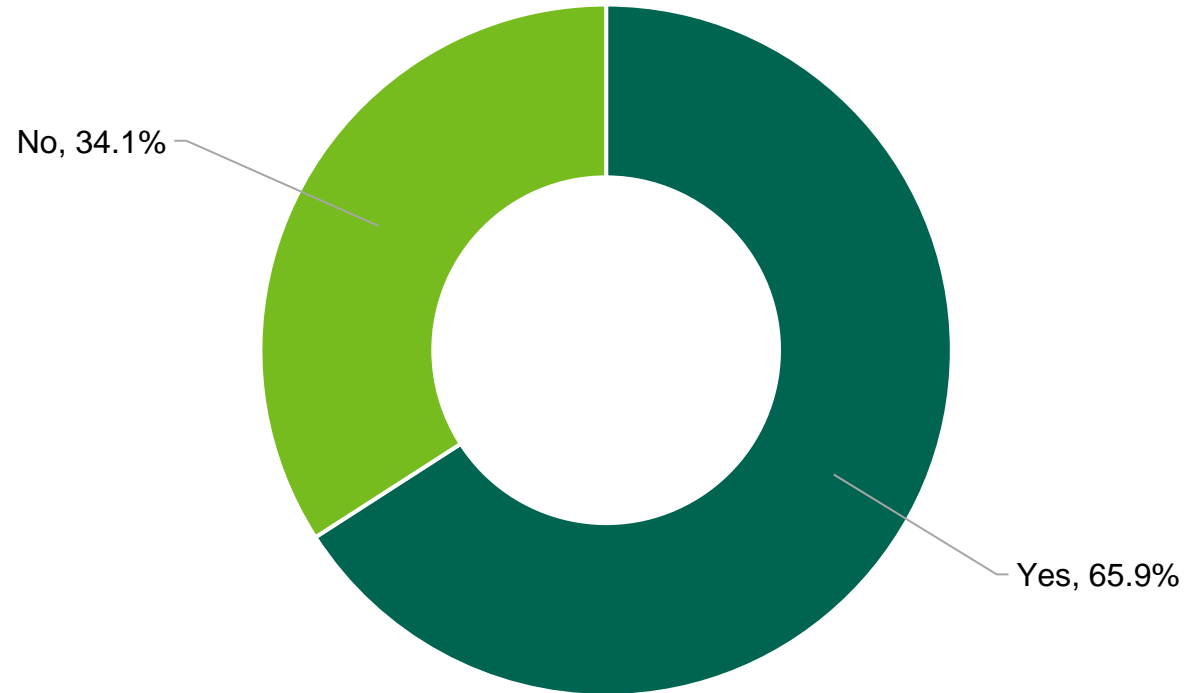
Salary budget changes	Increase	Decrease
P75 / Upper Quartile	10,0%	-1,9%
P50 / Median	5,0%	-2,0%
P25 / Lower Quartile	3,0%	-3,1%
Average	8,6%	-3,8%

# FOR WHICH OF THESE GROUPS DOES MEAL ASSISTANCE IN THE FORM OF MEAL TICKETS APPLY?





# WILL YOU CHANGE THE DAILY VALUE OF THE MEAL TICKET IN 2024 DUE TO THE LEGAL CHANGES?

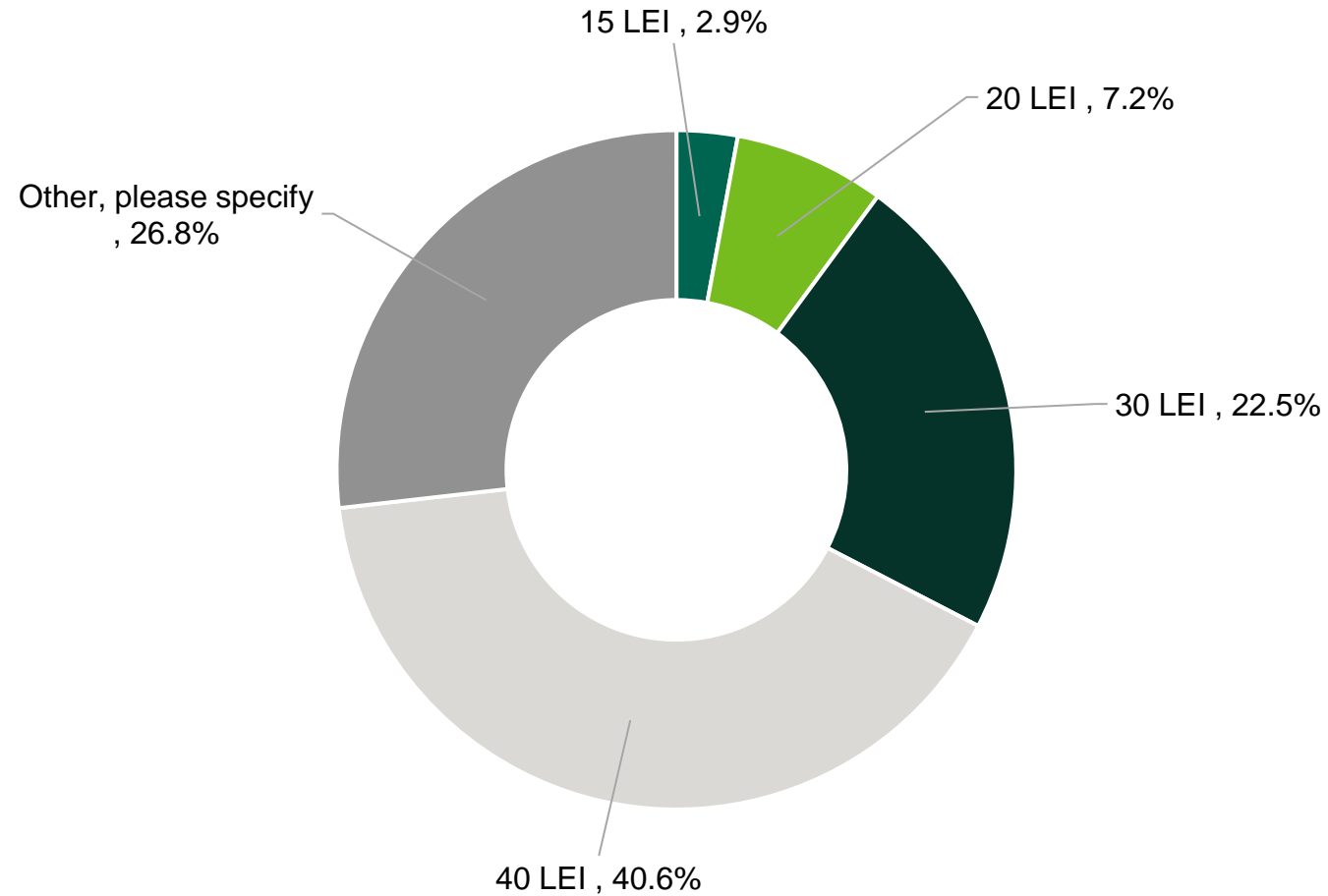


# WHAT IS THE DIFFERENCE BETWEEN THE NEW DAILY MEAL TICKET VALUE AND THE PREVIOUS DAILY MEAL TICKET VALUE?

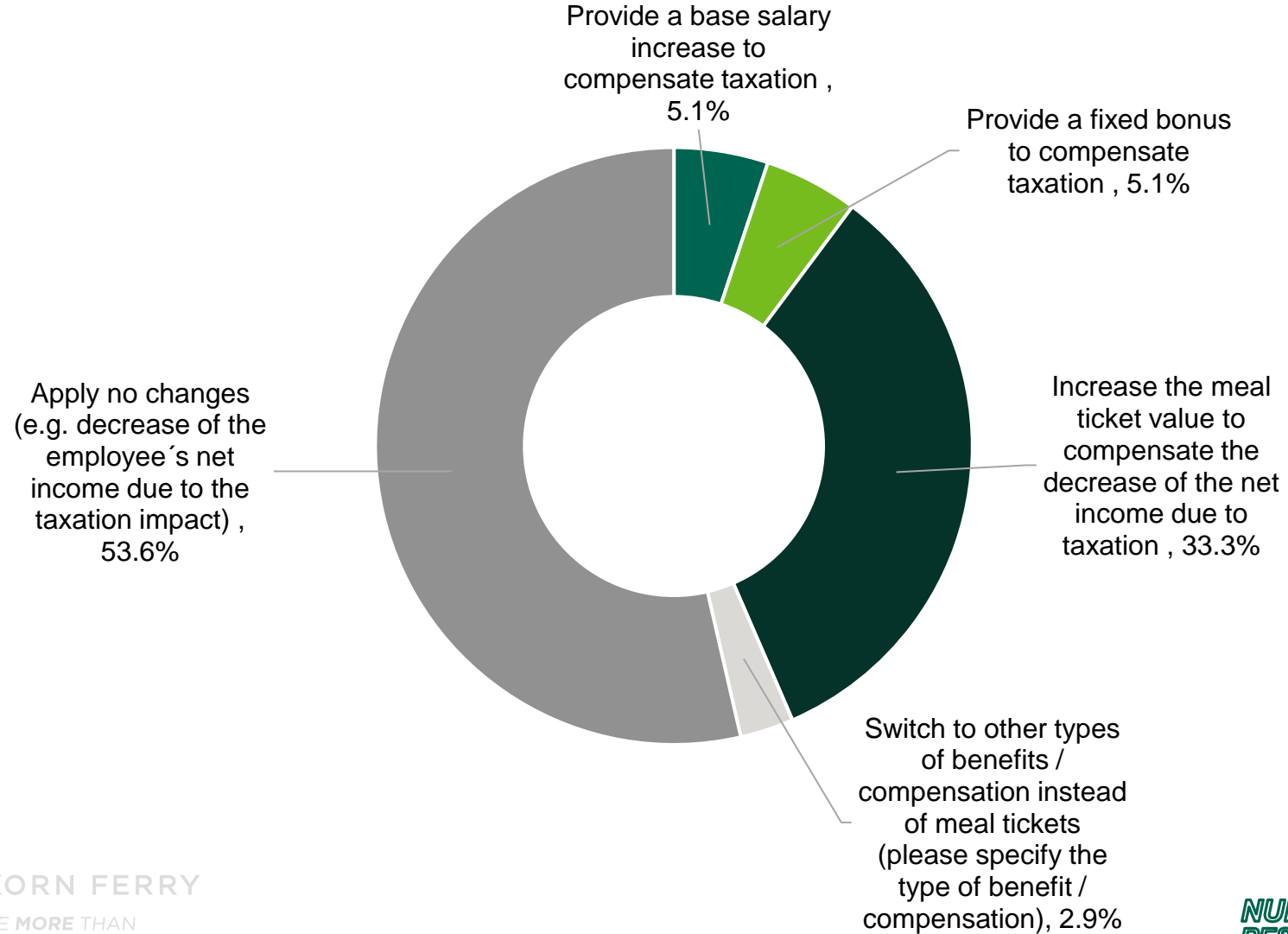
Meal tickets	Meal tickets value differences
P75 / Upper Quartile	7,0
P50 / Median	5,0
P25 / Lower Quartile	0,0
Average	5,0



# WHAT IS OR WILL BE THE NEW DAILY MEAL TICKET VALUE IN 2024?

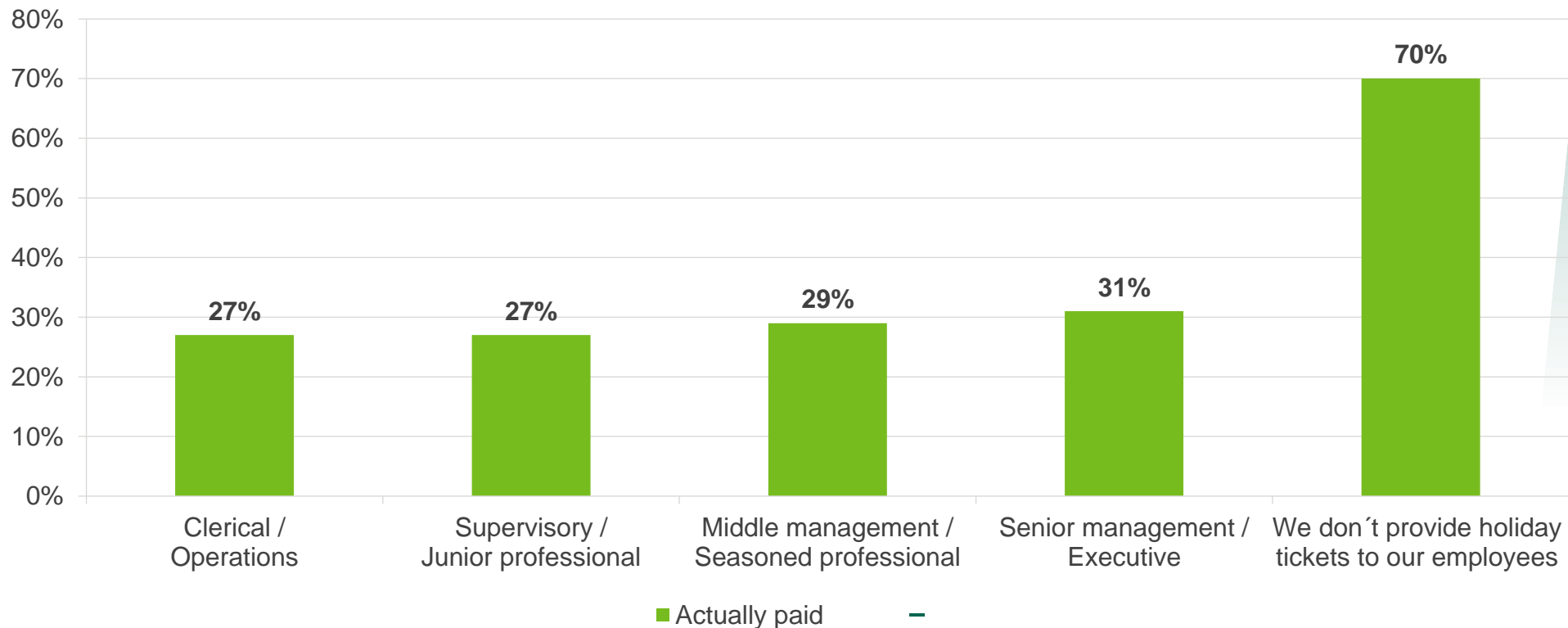


# *DUE TO THE TAX INCREASE ON MEAL TICKETS, YOU PLAN TO:*

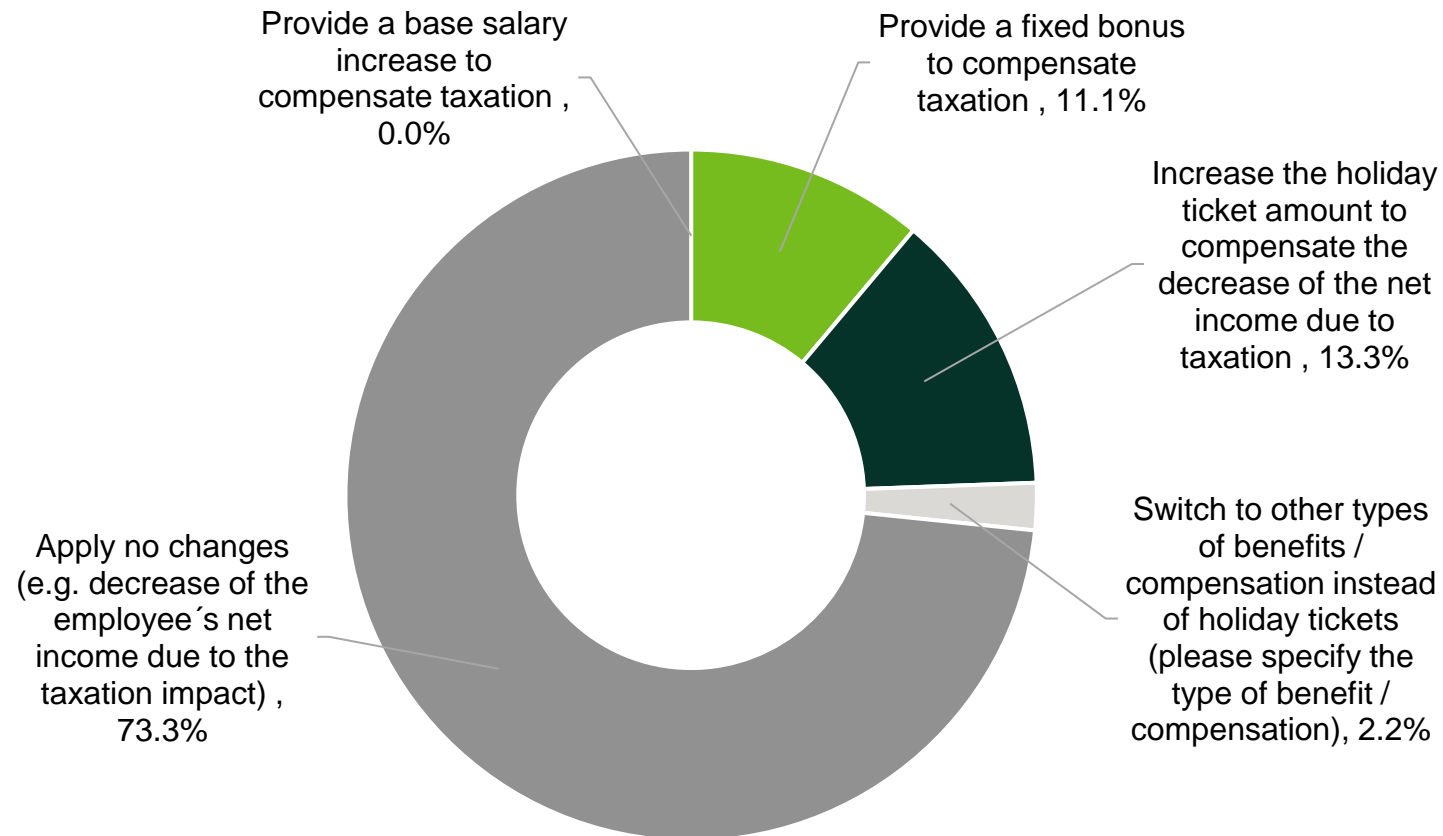




# FOR WHICH OF THESE GROUPS DO YOU PROVIDE HOLIDAY TICKETS?

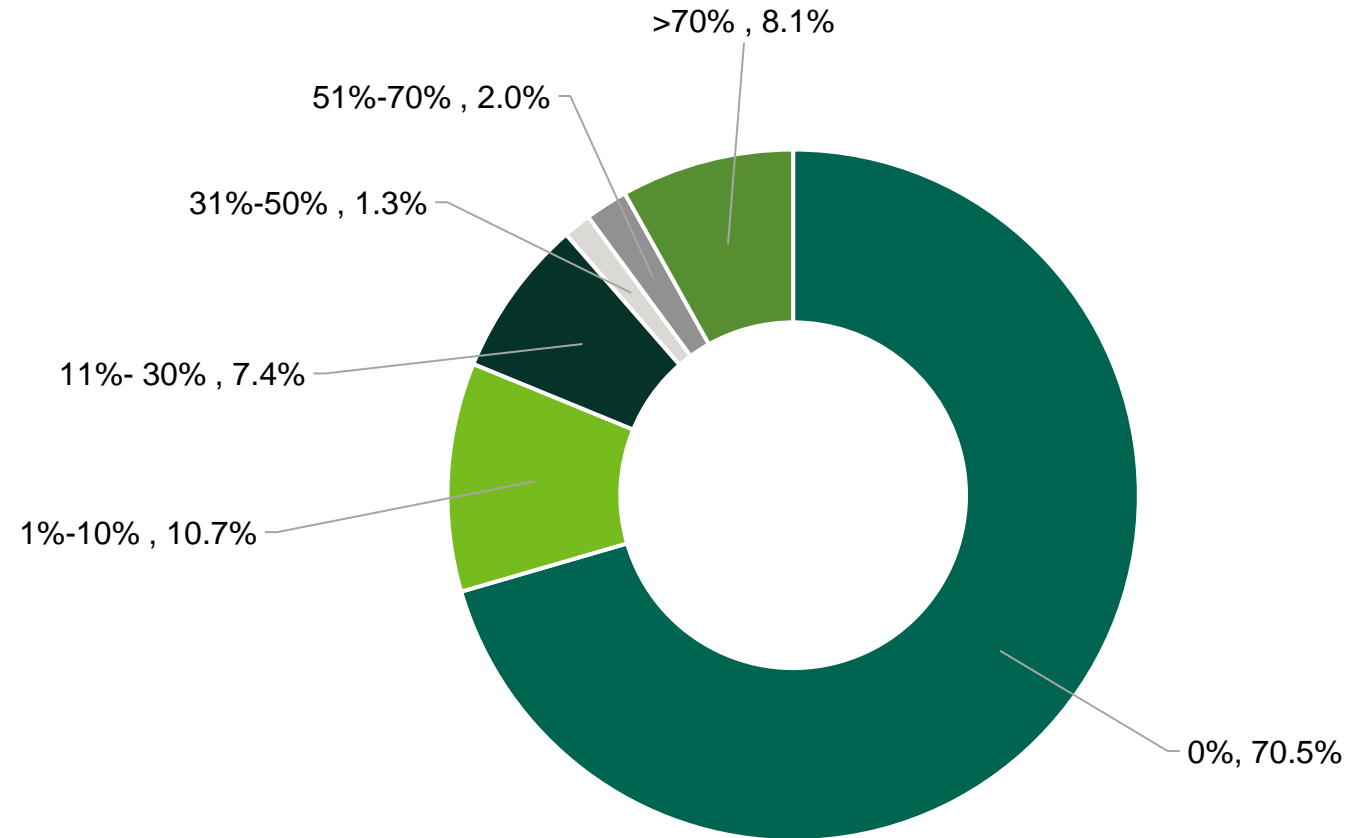


# *DUE TO THE TAX INCREASE ON HOLIDAY TICKETS, YOU PLAN TO:*

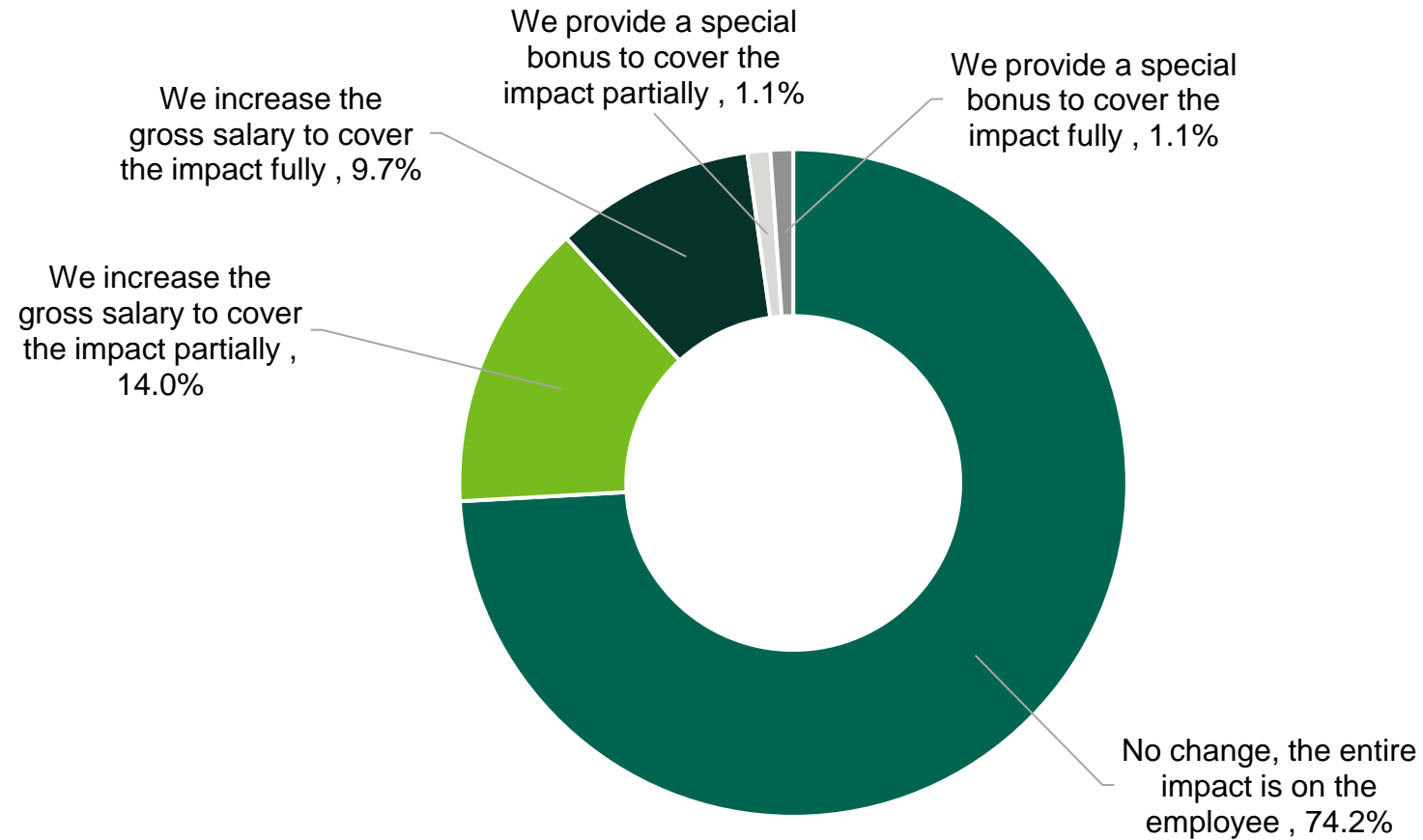




# WHAT IS THE % OF EMPLOYEES IN YOUR ORGANIZATION THAT ARE IMPACTED BY THE FISCAL CHANGES APPLIED ON IT ROLES?



# HOW IS YOUR ORGANIZATION TACKLING THE FISCAL CHANGES APPLIED ON INCOME TAX OF THE IT ROLES?

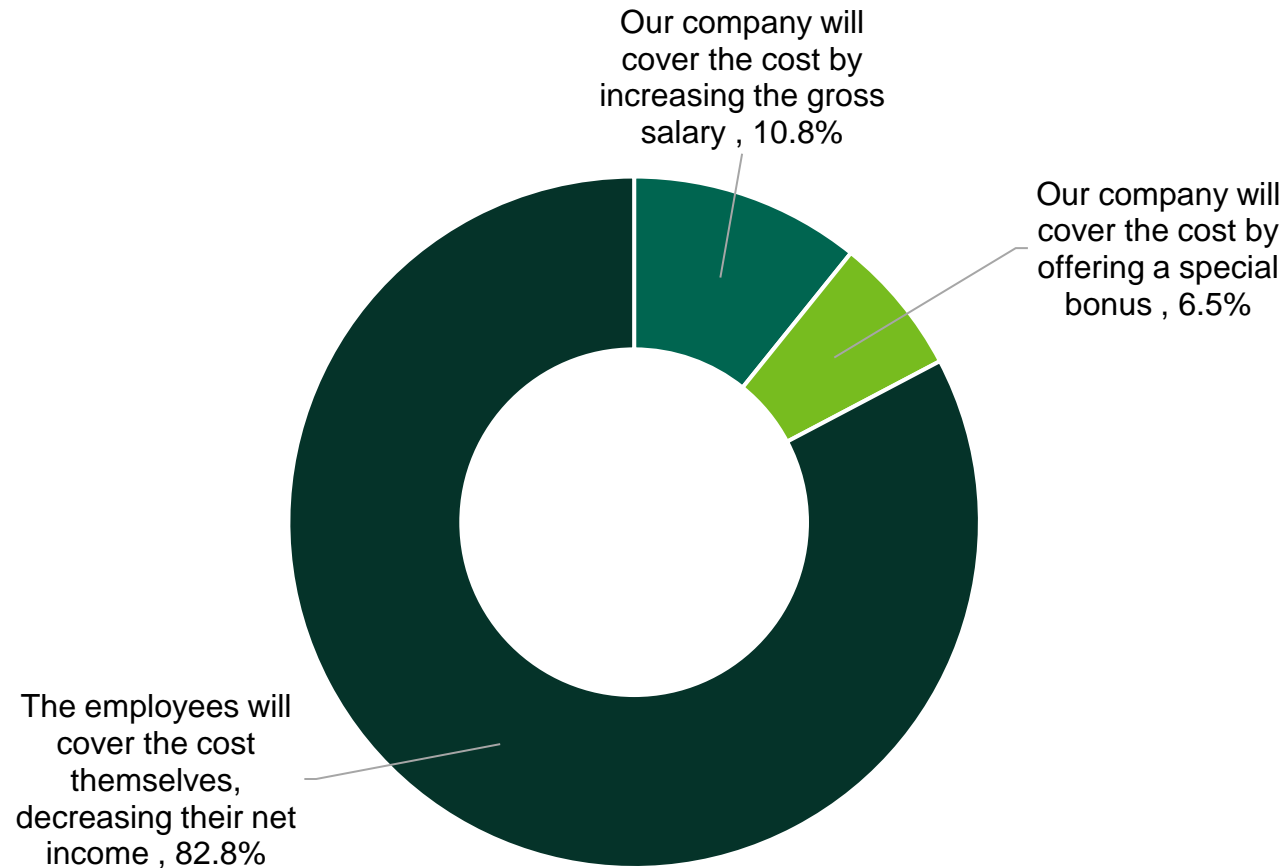




# WHAT IS THE % COVERED BY THE EMPLOYER?

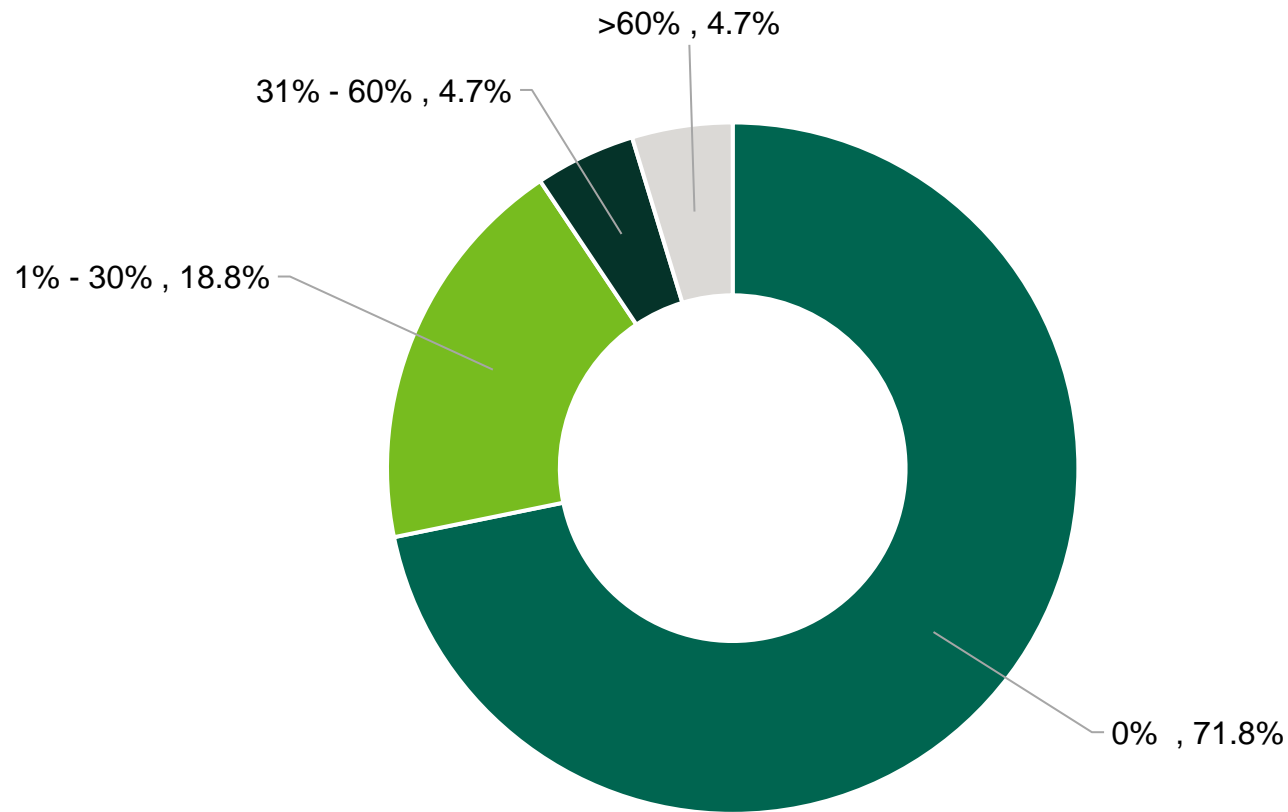
Fiscal changes	Percentage Covered
P75 / Upper Quartile	50,0%
P50 / Median	50,0%
P25 / Lower Quartile	25,6%
Average	39,3%

# FOR EMPLOYEES WHO WANT TO CONTINUE CONTRIBUTING TO PENSIONS "PILONUL II":

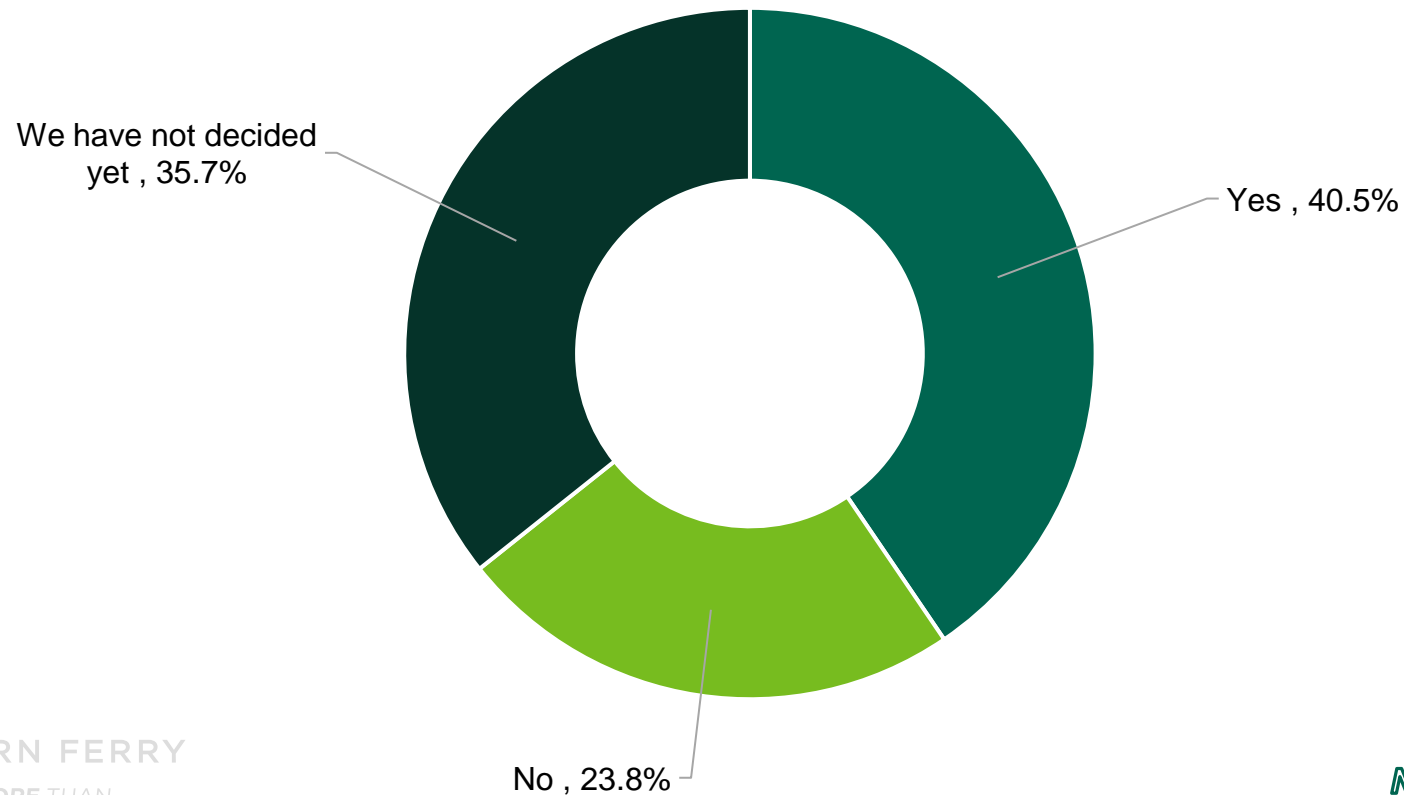




# WHAT IS THE % OF YOUR TOTAL EMPLOYEE POPULATION IMPACTED BY THE MINIMUM SALARY INCREASE INTRODUCED BY NEW LEGISLATION?



# DO YOU PLAN TO INCREASE SALARIES OF OTHER EMPLOYEES DUE TO THE MINIMUM SALARY INCREASE INTRODUCED BY NEW LEGISLATION?





*WHAT IS THE % OF YOUR TOTAL EMPLOYEE POPULATION (OTHER THAN THOSE ALREADY IMPACTED BY THE NEW LEGISLATION) WHOSE SALARY YOU WOULD LIKE TO INCREASE?*

Total employee population	Percentage
P75 / Upper Quartile	70,0%
P50 / Median	20,0%
P25 / Lower Quartile	10,8%
Average	39,5%

*PLEASE SPECIFY IF YOU PLAN TO  
INCREASE THE SALARIES OF OTHER  
EMPLOYEES (NOT IMPACTED BY THE NEW  
LEGISLATION)*

Salary increases	Average	Fixed ammount
P75 / Upper Quartile	10,0%	
P50 / Median	10,0%	150.0
P25 / Lower Quartile	7,0%	
Average	8,8%	170.0



# THANK YOU!



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