



MONITORUL OFICIAL

AL

ROMÂNIEI

Anul VI — Nr. 283

PARTEA I
LEGI, DECRETE, HOTĂRÂRI ȘI ALTE ACTE

Joi, 6 octombrie 1994

SUMAR

	<u>Pagina</u>
CALCULATOARE PRIVIND IMPOZITUL PE SALARII STABILIT ÎN BAZA ORDONAȚEI GUVERNULUI Nr. 39 DIN 5 AUGUST 1994	
Calculatorul nr. 1 pentru impozitul pe salarii aferent veniturilor realizate începând cu luna octombrie 1994.....	1-15
Calculatorul nr. 2 pentru impozitul pe venitul lunar realizat din salarii între 21.101-24.240 lei, la locul permanent de muncă.....	15-16

CALCULATOARE privind impozitul pe salarii stabilit în baza Ordonanței Guvernului Nr. 39 din 5 august 1994

CALCULATORUL Nr. 1 pentru impozitul pe salarii aferent veniturilor realizate începând cu luna octombrie 1994

I. Tabelul impozitului calculat la fiecare sută de lei

— lei —

Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar
100	5	700	85	300	165	900	245	500	325
200	10	800	90	400	170	5.000	250	600	330
300	15	900	95	500	175	100	255	700	335
400	20	2.000	100	600	180	200	260	800	340
500	25	100	105	700	185	300	265	900	345
600	30	200	110	800	190	400	270	7.000	350
700	35	300	115	900	195	500	275	100	355
800	40	400	120	4.000	200	600	280	200	360
900	45	500	125	100	205	700	285	300	365
1.000	50	600	130	200	210	800	290	400	370
100	55	700	135	300	215	900	295	500	378
200	60	800	140	400	220	6.000	300	600	386
300	65	900	145	500	225	100	305	700	394
400	70	3.000	150	600	230	200	310	800	402
500	75	100	155	700	235	300	315	900	410
600	80	200	160	800	240	400	320	8.000	418

Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar
100	426	700	1.464	300	2.614	900	3.802	500	5.033
200	440	800	1.481	400	2.632	28.000	3.820	600	5.052
300	454	900	1.498	500	2.650	100	3.838	700	5.071
400	468	15.000	1.515	600	2.668	200	3.856	800	5.090
500	482	100	1.532	700	2.686	300	3.874	900	5.109
600	496	200	1.549	800	2.704	400	3.892	35.000	5.128
700	510	300	1.566	900	2.722	500	3.910	100	5.147
800	524	400	1.583	22.000	2.740	600	3.928	200	5.166
900	538	500	1.600	100	2.758	700	3.946	300	5.185
9.000	552	600	1.617	200	2.776	800	3.964	400	5.204
100	566	700	1.634	300	2.794	900	3.982	500	5.223
200	580	800	1.651	400	2.812	29.000	4.000	600	5.242
300	594	900	1.668	500	2.830	100	4.018	700	5.261
400	608	16.000	1.685	600	2.848	200	4.036	800	5.280
500	622	100	1.702	700	2.866	300	4.054	900	5.299
600	636	200	1.719	800	2.884	400	4.072	36.000	5.318
700	650	300	1.736	900	2.902	500	4.090	100	5.337
800	664	400	1.753	23.000	2.920	600	4.108	200	5.356
900	678	500	1.770	100	2.938	700	4.126	300	5.375
10.000	692	600	1.787	200	2.856	800	4.144	400	5.394
100	706	700	1.804	300	2.974	900	4.162	500	5.413
200	720	800	1.821	400	2.992	30.000	4.180	600	5.432
300	734	900	1.838	500	3.010	100	4.198	700	5.451
400	748	17.000	1.855	600	3.028	200	4.216	800	5.470
500	762	100	1.872	700	3.046	300	4.235	900	5.489
600	776	200	1.889	800	3.064	400	4.254	37.000	5.508
700	790	300	1.906	900	3.082	500	4.273	100	5.527
800	804	400	1.923	24.000	3.100	600	4.292	200	5.546
900	818	500	1.940	100	3.118	700	4.311	300	5.565
11.000	835	600	1.957	200	3.136	800	4.330	400	5.584
100	852	700	1.974	300	3.154	900	4.349	500	5.603
200	869	800	1.991	400	3.172	31.000	4.368	600	5.622
300	886	900	2.008	500	3.190	100	4.387	700	5.641
400	903	18.000	2.025	600	3.208	200	4.406	800	5.660
500	920	100	2.042	700	3.226	300	4.425	900	5.679
600	937	200	2.059	800	3.244	400	4.444	38.000	5.698
700	954	300	2.076	900	3.262	500	4.463	100	5.717
800	971	400	2.093	25.000	3.280	600	4.482	200	5.736
900	988	500	2.110	100	3.298	700	4.501	300	5.755
12.000	1.005	600	2.128	200	3.316	800	4.520	400	5.774
100	1.022	700	2.146	300	3.334	900	4.539	500	5.793
200	1.039	800	2.164	400	3.352	32.000	4.558	600	5.812
300	1.056	900	2.182	500	3.370	100	4.577	700	5.831
400	1.073	19.000	2.200	600	3.388	200	4.596	800	5.850
500	1.090	100	2.218	700	3.406	300	4.615	900	5.869
600	1.107	200	2.236	800	3.424	400	4.634	39.000	5.888
700	1.124	300	2.254	900	3.442	500	4.653	100	5.907
800	1.141	400	2.272	26.000	3.460	600	4.672	200	5.926
900	1.158	500	2.290	100	3.478	700	4.691	300	5.945
13.000	1.175	600	2.308	200	3.496	800	4.710	400	5.964
100	1.192	700	2.326	300	3.514	900	4.729	500	5.983
200	1.209	800	2.344	400	3.532	33.000	4.748	600	6.002
300	1.226	900	2.362	500	3.550	100	4.767	700	6.021
400	1.243	20.000	2.380	600	3.568	200	4.786	800	6.040
500	1.260	100	2.398	700	3.586	300	4.805	900	6.059
600	1.277	200	2.416	800	3.604	400	4.824	40.000	6.078
700	1.294	300	2.434	900	3.622	500	4.843	100	6.097
800	1.311	400	2.452	27.000	3.640	600	4.862	200	6.116
900	1.328	500	2.470	100	3.658	700	4.881	300	6.135
14.000	1.345	600	2.488	200	3.676	800	4.900	400	6.154
100	1.362	700	2.506	300	3.694	900	4.919	500	6.173
200	1.379	800	2.524	400	3.712	34.000	4.938	600	6.192
300	1.396	900	2.542	500	3.730	100	4.957	700	6.211
400	1.413	21.000	2.560	600	3.748	200	4.976	800	6.230
500	1.430	100	2.578	700	3.766	300	4.995	900	6.249
600	1.447	200	2.596	800	3.784	400	5.014	41.000	6.268

— lei —

Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar
100	6.287	700	7.566	300	8.886	900	10.206	500	11.526
200	6.306	800	7.586	400	8.906	61.000	10.226	600	11.546
300	6.325	900	7.606	500	8.926	100	10.246	700	11.566
400	6.344	48.000	7.626	600	8.946	200	10.266	800	11.586
500	6.363	100	7.646	700	8.966	300	10.286	900	11.606
600	6.382	200	7.666	800	8.986	400	10.306	68.000	11.626
700	6.401	300	7.686	900	9.006	500	10.326	100	11.646
800	6.420	400	7.706	55.000	9.026	600	10.346	200	11.666
900	6.439	500	7.726	100	9.046	700	10.366	300	11.686
42.000	6.458	600	7.746	200	9.066	800	10.386	400	11.706
100	6.477	700	7.766	300	9.086	900	10.406	500	11.726
200	6.496	800	7.786	400	9.106	62.000	10.426	600	11.746
300	6.515	900	7.806	500	9.126	100	10.446	700	11.766
400	6.534	49.000	7.826	600	9.146	200	10.466	800	11.786
500	6.553	100	7.846	700	9.166	300	10.486	900	11.806
600	6.572	200	7.866	800	9.186	400	10.506	69.000	11.826
700	6.591	300	7.886	900	9.206	500	10.526	100	11.846
800	6.610	400	7.906	56.000	9.226	600	10.546	200	11.866
900	6.629	500	7.926	100	9.246	700	10.566	300	11.886
43.000	6.648	600	7.946	200	9.266	800	10.586	400	11.906
100	6.667	700	7.966	300	9.286	900	10.606	500	11.926
200	6.686	800	7.986	400	9.306	63.000	10.626	600	11.946
300	6.705	900	8.006	500	9.326	100	10.646	700	11.966
400	6.724	50.000	8.026	600	9.346	200	10.666	800	11.986
500	6.743	100	8.046	700	9.366	300	10.686	900	12.006
600	6.762	200	8.066	800	9.386	400	10.706	70.000	12.026
700	6.781	300	8.086	900	9.406	500	10.726	100	12.046
800	6.800	400	8.106	57.000	9.426	600	10.746	200	12.066
900	6.819	500	8.126	100	9.446	700	10.766	300	12.086
44.000	6.838	600	8.146	200	9.466	800	10.786	400	12.106
100	6.857	700	8.166	300	9.486	900	10.806	500	12.126
200	6.876	800	8.186	400	9.506	64.000	10.826	600	12.146
300	6.895	900	8.206	500	9.526	100	10.846	700	12.166
400	6.914	51.000	8.226	600	9.546	200	10.866	800	12.186
500	6.933	100	8.246	700	9.566	300	10.886	900	12.206
600	6.952	200	8.266	800	9.586	400	10.906	71.000	12.226
700	6.971	300	8.286	900	9.606	500	10.926	100	12.246
800	6.990	400	8.306	58.000	9.626	600	10.946	200	12.266
900	7.009	500	8.326	100	9.646	700	10.966	300	12.286
45.000	7.028	600	8.346	200	9.666	800	10.986	400	12.306
100	7.047	700	8.366	300	9.686	900	11.006	500	12.326
200	7.066	800	8.386	400	9.706	65.000	11.026	600	12.346
300	7.086	900	8.406	500	9.726	100	11.046	700	12.366
400	7.106	52.000	8.426	600	9.746	200	11.066	800	12.386
500	7.126	100	8.446	700	9.766	300	11.086	900	12.406
600	7.146	200	8.466	800	9.786	400	11.106	72.000	12.426
700	7.166	300	8.486	900	9.806	500	11.126	100	12.446
800	7.186	400	8.506	59.000	9.826	600	11.146	200	12.466
900	7.206	500	8.526	100	9.846	700	11.166	300	12.486
46.000	7.226	600	8.546	200	9.866	800	11.186	400	12.506
100	7.246	700	8.566	300	9.886	900	11.206	500	12.526
200	7.266	800	8.586	400	9.906	66.000	11.226	600	12.546
300	7.286	900	8.606	500	9.926	100	11.246	700	12.566
400	7.306	53.000	8.626	600	9.946	200	11.266	800	12.586
500	7.326	100	8.646	700	9.966	300	11.286	900	12.606
600	7.346	200	8.666	800	9.986	400	11.306	73.000	12.626
700	7.366	300	8.686	900	10.006	500	11.326	100	12.646
800	7.386	400	8.706	60.000	10.026	600	11.346	200	12.666
900	7.406	500	8.726	100	10.046	700	11.366	300	12.686
47.000	7.426	600	8.746	200	10.066	800	11.386	400	12.706
100	7.446	700	8.766	300	10.086	900	11.406	500	12.726
200	7.466	800	8.786	400	10.106	67.000	11.426	600	12.746
300	7.486	900	8.806	500	10.126	100	11.446	700	12.766
400	7.506	54.000	8.826	600	10.146	200	11.466	800	12.786
500	7.526	100	8.846	700	10.166	300	11.486	900	12.806
600	7.546	200	8.866	800	10.186	400	11.506	74.000	12.826

Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar
100	12.846	700	14.210	300	15.596	900	16.982	500	18.368
200	12.866	800	14.231	400	15.617	94.000	17.003	600	18.389
300	12.886	900	14.252	500	15.638	100	17.024	700	18.410
400	12.906	81.000	14.273	600	15.659	200	17.045	800	18.431
500	12.926	100	14.294	700	15.680	300	17.066	900	18.452
600	12.946	200	14.315	800	15.701	400	17.087	101.000	18.473
700	12.966	300	14.336	900	15.722	500	17.108	100	18.494
800	12.986	400	14.357	88.000	15.743	600	17.129	200	18.515
900	13.006	500	14.378	100	15.764	700	17.150	300	18.536
75.000	13.026	600	14.399	200	15.785	800	17.171	400	18.557
100	13.046	700	14.420	300	15.806	900	17.192	500	18.578
200	13.066	800	14.441	400	15.827	95.000	17.213	600	18.599
300	13.086	900	14.462	500	15.848	100	17.234	700	18.620
400	13.106	82.000	14.483	600	15.869	200	17.255	800	18.641
500	13.126	100	14.504	700	15.890	300	17.276	900	18.662
600	13.146	200	14.525	800	15.911	400	17.297	102.000	18.683
700	13.166	300	14.546	900	15.932	500	17.318	100	18.704
800	13.186	400	14.567	89.000	15.953	600	17.339	200	18.725
900	13.206	500	14.588	100	15.974	700	17.360	300	18.746
76.000	13.226	600	14.609	200	15.995	800	17.381	400	18.767
100	13.246	700	14.630	300	16.016	900	17.402	500	18.788
200	13.266	800	14.651	400	16.037	96.000	17.423	600	18.809
300	13.286	900	14.672	500	16.058	100	17.444	700	18.830
400	13.307	83.000	14.693	600	16.079	200	17.465	800	18.851
500	13.328	100	14.714	700	16.100	300	17.486	900	18.872
600	13.349	200	14.735	800	16.121	400	17.507	103.000	18.893
700	13.370	300	14.756	900	16.142	500	17.528	100	18.914
800	13.391	400	14.777	90.000	16.163	600	17.549	200	18.935
900	13.412	500	14.798	100	16.184	700	17.570	300	18.956
77.000	13.433	600	14.819	200	16.205	800	17.591	400	18.977
100	13.454	700	14.840	300	16.226	900	17.612	500	18.998
200	13.475	800	14.861	400	16.247	97.000	17.633	600	19.019
300	13.496	900	14.882	500	16.268	100	17.654	700	19.040
400	13.517	84.000	14.903	600	16.289	200	17.675	800	19.061
500	13.538	100	14.924	700	16.310	300	17.696	900	19.082
600	13.559	200	14.945	800	16.331	400	17.717	104.000	19.103
700	13.580	300	14.966	900	16.352	500	17.738	100	19.124
800	13.601	400	14.987	91.000	16.373	600	17.759	200	19.145
900	13.622	500	15.008	100	16.394	700	17.780	300	19.166
78.000	13.643	600	15.029	200	16.415	800	17.801	400	19.187
100	13.664	700	15.050	300	16.436	900	17.822	500	19.208
200	13.685	800	15.071	400	16.457	98.000	17.843	600	19.229
300	13.706	900	15.092	500	16.478	100	17.864	700	19.250
400	13.727	85.000	15.113	600	16.499	200	17.885	800	19.271
500	13.748	100	15.134	700	16.520	300	17.906	900	19.292
600	13.769	200	15.155	800	16.541	400	17.927	105.000	19.313
700	13.790	300	15.176	900	16.562	500	17.948	100	19.334
800	13.811	400	15.197	92.000	16.583	600	17.969	200	19.355
900	13.832	500	15.218	100	16.604	700	17.990	300	19.376
79.000	13.853	600	15.239	200	16.625	800	18.011	400	19.397
100	13.874	700	15.260	300	16.646	900	18.032	500	19.418
200	13.895	800	15.281	400	16.667	99.000	18.053	600	19.439
300	13.916	900	15.302	500	16.688	100	18.074	700	19.460
400	13.937	86.000	15.323	600	16.709	200	18.095	800	19.481
500	13.958	100	15.344	700	16.730	300	18.116	900	19.502
600	13.979	200	15.365	800	16.751	400	18.137	106.000	19.523
700	14.000	300	15.386	900	16.772	500	18.158	100	19.544
800	14.021	400	15.407	93.000	16.793	600	18.179	200	19.565
900	14.042	500	15.428	100	16.814	700	18.200	300	19.586
80.000	14.063	600	15.449	200	16.835	800	18.221	400	19.607
100	14.084	700	15.470	300	16.856	900	18.242	500	19.629
200	14.105	800	15.491	400	16.877	100.000	18.263	600	19.651
300	14.126	900	15.512	500	16.898	100	18.284	700	19.673
400	14.147	87.000	15.533	600	16.919	200	18.305	800	19.695
500	14.168	100	15.554	700	16.940	300	18.326	900	19.717
600	14.189	200	15.575	800	16.961	400	18.347	107.000	19.739

— lei —

Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar
100	19.761	700	21.213	300	22.665	900	24.117	500	25.569
200	19.783	800	21.235	400	22.687	127.000	24.139	600	25.591
300	19.805	900	21.257	500	22.709	100	24.161	700	25.613
400	19.827	114.000	21.279	600	22.731	200	24.183	800	25.635
500	19.849	100	21.301	700	22.753	300	24.205	900	25.657
600	19.871	200	21.323	800	22.775	400	24.227	134.000	25.679
700	19.893	300	21.345	900	22.797	500	24.249	100	25.701
800	19.915	400	21.367	121.000	22.819	600	24.271	200	25.723
900	19.937	500	21.389	100	22.841	700	24.293	300	25.745
108.000	19.959	600	21.411	200	22.863	800	24.315	400	25.767
100	19.981	700	21.433	300	22.885	900	24.337	500	25.789
200	20.003	800	21.455	400	22.907	128.000	24.359	600	25.811
300	20.025	900	21.477	500	22.929	100	24.381	700	25.833
400	20.047	115.000	21.499	600	22.951	200	24.403	800	25.855
500	20.069	100	21.521	700	22.973	300	24.425	900	25.877
600	20.091	200	21.543	800	22.995	400	24.447	135.000	25.899
700	20.113	300	21.565	900	23.017	500	24.469	100	25.921
800	20.135	400	21.587	122.000	23.039	600	24.491	200	25.943
900	20.157	500	21.609	100	23.061	700	24.513	300	25.965
109.000	20.179	600	21.631	200	23.083	800	24.535	400	25.987
100	20.201	700	21.653	300	23.105	900	24.557	500	26.009
200	20.223	800	21.675	400	23.127	129.000	24.579	600	26.031
300	20.245	900	21.697	500	23.149	100	24.601	700	26.053
400	20.267	116.000	21.719	600	23.171	200	24.623	800	26.075
500	20.289	100	21.741	700	23.193	300	24.645	900	26.097
600	20.311	200	21.763	800	23.215	400	24.667	136.000	26.119
700	20.333	300	21.785	900	23.237	500	24.689	100	26.141
800	20.355	400	21.807	123.000	23.259	600	24.711	200	26.163
900	20.377	500	21.829	100	23.281	700	24.733	300	26.185
110.000	20.399	600	21.851	200	23.303	800	24.755	400	26.207
100	20.421	700	21.873	300	23.325	900	24.777	500	26.229
200	20.443	800	21.895	400	23.347	130.000	24.799	600	26.251
300	20.465	900	21.917	500	23.369	100	24.821	700	26.273
400	20.487	117.000	21.939	600	23.391	200	24.843	800	26.295
500	20.509	100	21.961	700	23.413	300	24.865	900	26.317
600	20.531	200	21.983	800	23.435	400	24.887	137.000	26.339
700	20.553	300	22.005	900	23.457	500	24.909	100	26.361
800	20.575	400	22.027	124.000	23.479	600	24.931	200	26.383
900	20.597	500	22.049	100	23.501	700	24.953	300	26.405
111.000	20.619	600	22.071	200	23.523	800	24.975	400	26.427
100	20.641	700	22.093	300	23.545	900	24.997	500	26.449
200	20.663	800	22.115	400	23.567	131.000	25.019	600	26.471
300	20.685	900	22.137	500	23.589	100	25.041	700	26.493
400	20.707	118.000	22.159	600	23.611	200	25.063	800	26.515
500	20.729	100	22.181	700	23.633	300	25.085	900	26.537
600	20.751	200	22.203	800	23.655	400	25.107	138.000	26.559
700	20.773	300	22.225	900	23.677	500	25.129	100	26.581
800	20.795	400	22.247	125.000	23.699	600	25.151	200	26.603
900	20.817	500	22.269	100	23.721	700	25.173	300	26.625
112.000	20.839	600	22.291	200	23.743	800	25.195	400	26.647
100	20.861	700	22.313	300	23.765	900	25.217	500	26.669
200	20.883	800	22.335	400	23.787	132.000	25.239	600	26.691
300	20.905	900	22.357	500	23.809	100	25.261	700	26.713
400	20.927	119.000	22.379	600	23.831	200	25.283	800	26.735
500	20.949	100	22.401	700	23.853	300	25.305	900	26.757
600	20.971	200	22.423	800	23.875	400	25.327	139.000	26.779
700	20.993	300	22.445	900	23.897	500	25.349	100	26.801
800	21.015	400	22.467	126.000	23.919	600	25.371	200	26.823
900	21.037	500	22.489	100	23.941	700	25.393	300	26.845
113.000	21.059	600	22.511	200	23.963	800	25.415	400	26.867
100	21.081	700	22.533	300	23.985	900	25.437	500	26.889
200	21.103	800	22.555	400	24.007	133.000	25.459	600	26.911
300	21.125	900	22.577	500	24.029	100	25.481	700	26.933
400	21.147	120.000	22.599	600	24.051	200	25.503	800	26.955
500	21.169	100	22.621	700	24.073	300	25.525	900	26.977
600	21.191	200	22.643	800	24.095	400	25.547	140.000	26.999

Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar
100	27.021	700	28.473	300	29.988	900	31.638	500	33.288
200	27.043	800	28.495	400	30.013	160.000	31.663	600	33.313
300	27.065	900	28.517	500	30.038	100	31.688	700	33.338
400	27.087	147.000	28.539	600	30.063	200	31.713	800	33.363
500	27.109	100	28.561	700	30.088	300	31.738	900	33.388
600	27.131	200	28.583	800	30.113	400	31.763	167.000	33.413
700	27.153	300	28.605	900	30.138	500	31.788	100	33.438
800	27.175	400	28.627	154.000	30.163	600	31.813	200	33.463
900	27.197	500	28.649	100	30.188	700	31.838	300	33.488
141.000	27.219	600	28.671	200	30.213	800	31.863	400	33.513
100	27.241	700	28.693	300	30.238	900	31.888	500	33.538
200	27.263	800	28.715	400	30.263	161.000	31.913	600	33.563
300	27.285	900	28.737	500	30.288	100	31.938	700	33.588
400	27.307	148.000	28.759	600	30.313	200	31.963	800	33.613
500	27.329	100	28.781	700	30.338	300	31.988	900	33.638
600	27.351	200	28.803	800	30.363	400	32.013	168.000	33.663
700	27.373	300	28.825	900	30.388	500	32.038	100	33.688
800	27.395	400	28.847	155.000	30.413	600	32.063	200	33.713
900	27.417	500	28.869	100	30.438	700	32.088	300	33.738
142.000	27.439	600	28.891	200	30.463	800	32.113	400	33.763
100	27.461	700	28.913	300	30.488	900	32.138	500	33.788
200	27.483	800	28.935	400	30.513	162.000	32.163	600	33.813
300	27.505	900	28.957	500	30.538	100	32.188	700	33.838
400	27.527	149.000	28.979	600	30.563	200	32.213	800	33.863
500	27.549	100	29.001	700	30.588	300	32.238	900	33.888
600	27.571	200	29.023	800	30.613	400	32.263	169.000	33.913
700	27.593	300	29.045	900	30.638	500	32.288	100	33.938
800	27.615	400	29.067	156.000	30.663	600	32.313	200	33.963
900	27.637	500	29.089	100	30.688	700	32.338	300	33.988
143.000	27.659	600	29.111	200	30.713	800	32.363	400	34.013
100	27.681	700	29.133	300	30.738	900	32.388	500	34.038
200	27.703	800	29.155	400	30.763	163.000	32.413	600	34.063
300	27.725	900	29.177	500	30.788	100	32.438	700	34.088
400	27.747	150.000	29.199	600	30.813	200	32.463	800	34.113
500	27.769	100	29.221	700	30.838	300	32.488	900	34.138
600	27.791	200	29.243	800	30.863	400	32.513	170.000	34.163
700	27.813	300	29.265	900	30.888	500	32.538	100	34.188
800	27.835	400	29.287	157.000	30.913	600	32.563	200	34.213
900	27.857	500	29.309	100	30.938	700	32.588	300	34.238
144.000	27.879	600	29.331	200	30.963	800	32.613	400	34.263
100	27.901	700	29.353	300	30.988	900	32.638	500	34.288
200	27.923	800	29.375	400	31.013	164.000	32.663	600	34.313
300	27.945	900	29.397	500	31.038	100	32.688	700	34.338
400	27.967	151.000	29.419	600	31.063	200	32.713	800	34.363
500	27.989	100	29.441	700	31.088	300	32.738	900	34.388
600	28.011	200	29.463	800	31.113	400	32.763	171.000	34.413
700	28.033	300	29.488	900	31.138	500	32.788	100	34.438
800	28.055	400	29.513	158.000	31.163	600	32.813	200	34.463
900	28.077	500	29.538	100	31.188	700	32.838	300	34.488
145.000	28.099	600	29.563	200	31.213	800	32.863	400	34.513
100	28.121	700	29.588	300	31.238	900	32.888	500	34.538
200	28.143	800	29.613	400	31.263	165.000	32.913	600	34.563
300	28.165	900	29.638	500	31.288	100	32.938	700	34.588
400	28.187	152.000	29.663	600	31.313	200	32.963	800	34.613
500	28.209	100	29.688	700	31.338	300	32.988	900	34.638
600	28.231	200	29.713	800	31.363	400	33.013	172.000	34.663
700	28.253	300	29.738	900	31.388	500	33.038	100	34.688
800	28.275	400	29.763	159.000	31.413	600	33.063	200	34.713
900	28.297	500	29.788	100	31.438	700	33.088	300	34.738
146.000	28.319	600	29.813	200	31.463	800	33.113	400	34.763
100	28.341	700	29.838	300	31.488	900	33.138	500	34.788
200	28.363	800	29.863	400	31.513	166.000	33.163	600	34.813
300	28.385	900	29.888	500	31.538	100	33.188	700	34.838
400	28.407	153.000	29.913	600	31.563	200	33.213	800	34.863
500	28.429	100	29.938	700	31.588	300	33.238	900	34.888
600	28.451	200	29.963	800	31.613	400	33.263	173.000	34.913

— lei —

Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar
100	34.938	600	36.563	100	38.188	600	39.813	100	41.438
200	34.963	700	36.588	200	38.213	700	39.838	200	41.463
300	34.988	800	36.613	300	38.238	800	39.863	300	41.488
400	35.013	900	36.638	400	38.263	900	39.888	400	41.513
500	35.038	180.000	36.663	500	38.288	193.000	39.913	500	41.538
600	35.063	100	36.688	600	38.313	100	39.938	600	41.563
700	35.088	200	36.713	700	38.338	200	39.963	700	41.588
800	35.113	300	36.738	800	38.363	300	39.988	800	41.613
900	35.138	400	36.763	900	38.388	400	40.013	900	41.638
174.000	35.163	500	36.788	187.000	38.413	500	40.038	200.000	41.663
100	35.188	600	36.813	100	38.438	600	40.063	100	41.688
200	35.213	700	36.838	200	38.463	700	40.088	200	41.713
300	35.238	800	36.863	300	38.488	800	40.113	300	41.738
400	35.263	900	36.888	400	38.513	900	40.138	400	41.763
500	35.288	181.000	36.913	500	38.538	194.000	40.163	500	41.788
600	35.313	100	36.938	600	38.563	100	40.188	600	41.813
700	35.338	200	36.963	700	38.588	200	40.213	700	41.838
800	35.363	300	36.988	800	38.613	300	40.238	800	41.863
900	35.388	400	37.013	900	38.638	400	40.263	900	41.888
175.000	35.413	500	37.038	188.000	38.663	500	40.288	201.000	41.913
100	35.438	600	37.063	100	38.688	600	40.313	100	41.938
200	35.463	700	37.088	200	38.713	700	40.338	200	41.963
300	35.488	800	37.113	300	38.738	800	40.363	300	41.988
400	35.513	900	37.138	400	38.763	900	40.388	400	42.013
500	35.538	182.000	37.163	500	38.788	195.000	40.413	500	42.038
600	35.563	100	37.188	600	38.813	100	40.438	600	42.063
700	35.588	200	37.213	700	38.838	200	40.463	700	42.088
800	35.613	300	37.238	800	38.863	300	40.488	800	42.113
900	35.638	400	37.263	900	38.888	400	40.513	900	42.138
176.000	35.663	500	37.288	189.000	38.913	500	40.538	202.000	42.163
100	35.688	600	37.313	100	38.938	600	40.563	100	42.188
200	35.713	700	37.338	200	38.963	700	40.588	200	42.213
300	35.738	800	37.363	300	38.988	800	40.613	300	42.238
400	35.763	900	37.388	400	39.013	900	40.638	400	42.263
500	35.788	183.000	37.413	500	39.038	196.000	40.663	500	42.288
600	35.813	100	37.438	600	39.063	100	40.688	600	42.313
700	35.838	200	37.463	700	39.088	200	40.713	700	42.338
800	35.863	300	37.488	800	39.113	300	40.738	800	42.363
900	35.888	400	37.513	900	39.138	400	40.763	900	42.388
177.000	35.913	500	37.538	190.000	39.163	500	40.788	203.000	42.413
100	35.938	600	37.563	100	39.188	600	40.813	100	42.438
200	35.963	700	37.588	200	39.213	700	40.838	200	42.463
300	35.988	800	37.613	300	39.238	800	40.863	300	42.488
400	36.013	900	37.638	400	39.263	900	40.888	400	42.513
500	36.038	184.000	37.663	500	39.288	197.000	40.913	500	42.538
600	36.063	100	37.688	600	39.313	100	40.938	600	42.563
700	36.088	200	37.713	700	39.338	200	40.963	700	42.588
800	36.113	300	37.738	800	39.363	300	40.988	800	42.613
900	36.138	400	37.763	900	39.388	400	41.013	900	42.638
178.000	36.163	500	37.788	191.000	39.413	500	41.038	204.000	42.663
100	36.188	600	37.813	100	39.438	600	41.063	100	42.688
200	36.213	700	37.838	200	39.463	700	41.088	200	42.713
300	36.238	800	37.863	300	39.488	800	41.113	300	42.738
400	36.263	900	37.888	400	39.513	900	41.138	400	42.763
500	36.288	185.000	37.913	500	39.538	198.000	41.163	500	42.788
600	36.313	100	37.938	600	39.563	100	41.188	600	42.813
700	36.338	200	37.963	700	39.588	200	41.213	700	42.838
800	36.363	300	37.988	800	39.613	300	41.238	800	42.863
900	36.388	400	38.013	900	39.638	400	41.263	900	42.888
179.000	36.413	500	38.038	192.000	39.663	500	41.288	205.000	42.913
100	36.438	600	38.063	100	39.688	600	41.313	100	42.938
200	36.463	700	38.088	200	39.713	700	41.338	200	42.963
300	36.488	800	38.113	300	39.738	800	41.363	300	42.988
400	36.513	900	38.138	400	39.763	900	41.388	400	43.013
500	36.538	186.000	38.163	500	39.788	199.000	41.413	500	43.038

Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar
600	43.063	100	44.688	600	46.313	100	47.938	600	49.707
700	43.088	200	44.713	700	46.338	200	47.963	700	49.735
800	43.113	300	44.738	800	46.363	300	47.988	800	49.763
900	43.138	400	44.763	900	46.388	400	48.013	900	49.791
206.000	43.163	500	44.788	219.000	46.413	500	48.038	232.000	49.819
100	43.188	600	44.813	100	46.438	600	48.063	100	49.847
200	43.213	700	44.838	200	46.463	700	48.088	200	49.875
300	43.238	800	44.863	300	46.488	800	48.113	300	49.903
400	43.263	900	44.888	400	46.513	900	48.138	400	49.931
500	43.288	213.000	44.913	500	46.538	226.000	48.163	500	49.959
600	43.313	100	44.938	600	46.563	100	48.188	600	49.987
700	43.338	200	44.963	700	46.588	200	48.213	700	50.015
800	43.363	300	44.988	800	46.613	300	48.238	800	50.043
900	43.388	400	45.013	900	46.638	400	48.263	900	50.071
207.000	43.413	500	45.038	220.000	46.663	500	48.288	233.000	50.099
100	43.438	600	45.063	100	46.688	600	48.313	100	50.127
200	43.463	700	45.088	200	46.713	700	48.338	200	50.155
300	43.488	800	45.113	300	46.738	800	48.363	300	50.183
400	43.513	900	45.138	400	46.763	900	48.391	400	50.211
500	43.538	214.000	45.163	500	46.788	227.000	48.419	500	50.239
600	43.563	100	45.188	600	46.813	100	48.447	600	50.267
700	43.588	200	45.213	700	46.838	200	48.475	700	50.295
800	43.613	300	45.238	800	46.863	300	48.503	800	50.323
900	43.638	400	45.263	900	46.888	400	48.531	900	50.351
208.000	43.663	500	45.288	221.000	46.913	500	48.559	234.000	50.379
100	43.688	600	45.313	100	46.938	600	48.587	100	50.407
200	43.713	700	45.338	200	46.963	700	48.615	200	50.435
300	43.738	800	45.363	300	46.988	800	48.643	300	50.463
400	43.763	900	45.388	400	47.013	900	48.671	400	50.491
500	43.788	215.000	45.413	500	47.038	228.000	48.699	500	50.519
600	43.813	100	45.438	600	47.063	100	48.727	600	50.547
700	43.838	200	45.463	700	47.088	200	48.755	700	50.575
800	43.863	300	45.488	800	47.113	300	48.783	800	50.603
900	43.888	400	45.513	900	47.138	400	48.811	900	50.631
209.000	43.913	500	45.538	222.000	47.163	500	48.839	235.000	50.659
100	43.938	600	45.563	100	47.188	600	48.867	100	50.687
200	43.963	700	45.588	200	47.213	700	48.895	200	50.715
300	43.988	800	45.613	300	47.238	800	48.923	300	50.743
400	44.013	900	45.638	400	47.263	900	48.951	400	50.771
500	44.038	216.000	45.663	500	47.288	229.000	48.979	500	50.799
600	44.063	100	45.688	600	47.313	100	49.007	600	50.827
700	44.088	200	45.713	700	47.338	200	49.035	700	50.855
800	44.113	300	45.738	800	47.363	300	49.063	800	50.883
900	44.138	400	45.763	900	47.388	400	49.091	900	50.911
210.000	44.163	500	45.788	223.000	47.413	500	49.119	236.000	50.939
100	44.188	600	45.813	100	47.438	600	49.147	100	50.967
200	44.213	700	45.838	200	47.463	700	49.175	200	50.995
300	44.238	800	45.863	300	47.488	800	49.203	300	51.023
400	44.263	900	45.888	400	47.513	900	49.231	400	51.051
500	44.288	217.000	45.913	500	47.538	230.000	49.259	500	51.079
600	44.313	100	45.938	600	47.563	100	49.287	600	51.107
700	44.338	200	45.963	700	47.588	200	49.315	700	51.135
800	44.363	300	45.988	800	47.613	300	49.343	800	51.163
900	44.388	400	46.013	900	47.638	400	49.371	900	51.191
211.000	44.413	500	46.038	224.000	47.663	500	49.399	237.000	51.219
100	44.438	600	46.063	100	47.688	600	49.427	100	51.247
200	44.463	700	46.088	200	47.713	700	49.455	200	51.275
300	44.488	800	46.113	300	47.738	800	49.483	300	51.303
400	44.513	900	46.138	400	47.763	900	49.511	400	51.331
500	44.538	218.000	46.163	500	47.788	231.000	49.539	500	51.359
600	44.563	100	46.188	600	47.813	100	49.567	600	51.387
700	44.588	200	46.213	700	47.838	200	49.595	700	51.415
800	44.613	300	46.238	800	47.863	300	49.623	800	51.443
900	44.638	400	46.263	900	47.888	400	49.651	900	51.471
212.000	44.663	500	46.288	225.000	47.913	500	49.679	238.000	51.499

— lei —

Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar
100	51.527	600	53.347	100	55.167	600	56.987	100	58.807
200	51.555	700	53.375	200	55.195	700	57.015	200	58.835
300	51.583	800	53.403	300	55.223	800	57.043	300	58.863
400	51.611	900	53.431	400	55.251	900	57.071	400	58.891
500	51.639	245.000	53.459	500	55.279	258.000	57.099	500	58.919
600	51.667	100	53.487	600	55.307	100	57.127	600	58.947
700	51.695	200	53.515	700	55.335	200	57.155	700	58.975
800	51.723	300	53.543	800	55.363	300	57.183	800	59.003
900	51.751	400	53.571	900	55.391	400	57.211	900	59.031
239.000	51.779	500	53.599	252.000	55.419	500	57.239	265.000	59.059
100	51.807	600	53.627	100	55.447	600	57.267	100	59.087
200	51.835	700	53.655	200	55.475	700	57.295	200	59.115
300	51.863	800	53.683	300	55.503	800	57.323	300	59.143
400	51.891	900	53.711	400	55.531	900	57.351	400	59.171
500	51.919	246.000	53.739	500	55.559	259.000	57.379	500	59.199
600	51.947	100	53.767	600	55.587	100	57.407	600	59.227
700	51.975	200	53.795	700	55.615	200	57.435	700	59.255
800	52.003	300	53.823	800	55.643	300	57.463	800	59.283
900	52.031	400	53.851	900	55.671	400	57.491	900	59.311
240.000	52.059	500	53.879	253.000	55.699	500	57.519	266.000	59.339
100	52.087	600	53.907	100	55.727	600	57.547	100	59.367
200	52.115	700	53.935	200	55.755	700	57.575	200	59.395
300	52.143	800	53.963	300	55.783	800	57.603	300	59.423
400	52.171	900	53.991	400	55.811	900	57.631	400	59.451
500	52.199	247.000	54.019	500	55.839	260.000	57.659	500	59.479
600	52.227	100	54.047	600	55.867	100	57.687	600	59.507
700	52.255	200	54.075	700	55.895	200	57.715	700	59.535
800	52.283	300	54.103	800	55.923	300	57.743	800	59.563
900	52.311	400	54.131	900	55.951	400	57.771	900	59.591
241.000	52.339	500	54.159	254.000	55.979	500	57.799	267.000	59.619
100	52.367	600	54.187	100	56.007	600	57.827	100	59.647
200	52.395	700	54.215	200	56.035	700	57.855	200	59.675
300	52.423	800	54.243	300	56.063	800	57.883	300	59.703
400	52.451	900	54.271	400	56.091	900	57.911	400	59.731
500	52.479	248.000	54.299	500	56.119	261.000	57.939	500	59.759
600	52.507	100	54.327	600	56.147	100	57.967	600	59.787
700	52.535	200	54.355	700	56.175	200	57.995	700	59.815
800	52.563	300	54.383	800	56.203	300	58.023	800	59.843
900	52.591	400	54.411	900	56.231	400	58.051	900	59.871
242.000	52.619	500	54.439	255.000	56.259	500	58.079	268.000	59.899
100	52.647	600	54.467	100	56.287	600	58.107	100	59.927
200	52.675	700	54.495	200	56.315	700	58.135	200	59.955
300	52.703	800	54.523	300	56.343	800	58.163	300	59.983
400	52.731	900	54.551	400	56.371	900	58.191	400	60.011
500	52.759	249.000	54.579	500	56.399	262.000	58.219	500	60.039
600	52.787	100	54.607	600	56.427	100	58.247	600	60.067
700	52.815	200	54.635	700	56.455	200	58.275	700	60.095
800	52.843	300	54.663	800	56.483	300	58.303	800	60.123
900	52.871	400	54.691	900	56.511	400	58.331	900	60.151
243.000	52.899	500	54.719	256.000	56.539	500	58.359	269.000	60.179
100	52.927	600	54.747	100	56.567	600	58.387	100	60.207
200	52.955	700	54.775	200	56.595	700	58.415	200	60.235
300	52.983	800	54.803	300	56.623	800	58.443	300	60.263
400	53.011	900	54.831	400	56.651	900	58.471	400	60.291
500	53.039	250.000	54.859	500	56.679	263.000	58.499	500	60.319
600	53.067	100	54.887	600	56.707	100	58.527	600	60.347
700	53.095	200	54.915	700	56.735	200	58.555	700	60.375
800	53.123	300	54.943	800	56.763	300	58.583	800	60.403
900	53.151	400	54.971	900	56.791	400	58.611	900	60.431
244.000	53.179	500	54.999	257.000	56.819	500	58.639	270.000	60.459
100	53.207	600	55.027	100	56.847	600	58.667	100	60.487
200	53.235	700	55.055	200	56.875	700	58.695	200	60.515
300	53.263	800	55.083	300	56.903	800	58.723	300	60.543
400	53.291	900	55.111	400	56.931	900	58.751	400	60.571
500	53.319	251.000	55.139	500	56.959	264.000	58.779	500	60.599

Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar
600	60.627	100	62.447	600	64.267	100	66.087	600	67.907
700	60.655	200	62.475	700	64.295	200	66.115	700	67.935
800	60.683	300	62.503	800	64.323	300	66.143	800	67.963
900	60.711	400	62.531	900	64.351	400	66.171	900	67.991
271.000	60.739	500	62.559	284.000	64.379	500	66.199	297.000	68.019
100	60.767	600	62.587	100	64.407	600	66.227	100	68.047
200	60.795	700	62.615	200	64.435	700	66.255	200	68.075
300	60.823	800	62.643	300	64.463	800	66.283	300	68.103
400	60.851	900	62.671	400	64.491	900	66.311	400	68.131
500	60.879	278.000	62.699	500	64.519	291.000	66.339	500	68.159
600	60.907	100	62.727	600	64.547	100	66.367	600	68.187
700	60.935	200	62.755	700	64.575	200	66.395	700	68.215
800	60.963	300	62.783	800	64.603	300	66.423	800	68.243
900	60.991	400	62.811	900	64.631	400	66.451	900	68.271
272.000	61.019	500	62.839	285.000	64.659	500	66.479	298.000	68.299
100	61.047	600	62.867	100	64.687	600	66.507	100	68.327
200	61.075	700	62.895	200	64.715	700	66.535	200	68.355
300	61.103	800	62.923	300	64.743	800	66.563	300	68.383
400	61.131	900	62.951	400	64.771	900	66.591	400	68.411
500	61.159	279.000	62.979	500	64.799	292.000	66.619	500	68.439
600	61.187	100	63.007	600	64.827	100	66.647	600	68.467
700	61.215	200	63.035	700	64.855	200	66.675	700	68.495
800	61.243	300	63.063	800	64.883	300	66.703	800	68.523
900	61.271	400	63.091	900	64.911	400	66.731	900	68.551
273.000	61.299	500	63.119	286.000	64.939	500	66.759	299.000	68.579
100	61.327	600	63.147	100	64.967	600	66.787	100	68.607
200	61.355	700	63.175	200	64.995	700	66.815	200	68.635
300	61.383	800	63.203	300	65.023	800	66.843	300	68.663
400	61.411	900	63.231	400	65.051	900	66.871	400	68.691
500	61.439	280.000	63.259	500	65.079	293.000	66.899	500	68.719
600	61.467	100	63.287	600	65.107	100	66.927	600	68.747
700	61.495	200	63.315	700	65.135	200	66.955	700	68.775
800	61.523	300	63.343	800	65.163	300	66.983	800	68.803
900	61.551	400	63.371	900	65.191	400	67.011	900	68.831
274.000	61.579	500	63.399	287.000	65.219	500	67.039	300.000	68.859
100	61.607	600	63.427	100	65.247	600	67.067	100	68.887
200	61.635	700	63.455	200	65.275	700	67.095	200	68.915
300	61.663	800	63.483	300	65.303	800	67.123	300	68.943
400	61.691	900	63.511	400	65.331	900	67.151	400	68.971
500	61.719	281.000	63.539	500	65.359	294.000	67.179	500	68.999
600	61.747	100	63.567	600	65.387	100	67.207	600	69.027
700	61.775	200	63.595	700	65.415	200	67.235	700	69.055
800	61.803	300	63.623	800	65.443	300	67.263	800	69.083
900	61.831	400	63.651	900	65.471	400	67.291	900	69.111
275.000	61.859	500	63.679	288.000	65.499	500	67.319	301.000	69.139
100	61.887	600	63.707	100	65.527	600	67.347	100	69.167
200	61.915	700	63.735	200	65.555	700	67.375	200	69.195
300	61.943	800	63.763	300	65.583	800	67.403	300	69.223
400	61.971	900	63.791	400	65.611	900	67.431	400	69.251
500	61.999	282.000	63.819	500	65.639	295.000	67.459	500	69.279
600	62.027	100	63.847	600	65.667	100	67.487	600	69.307
700	62.055	200	63.875	700	65.695	200	67.515	700	69.335
800	62.083	300	63.903	800	65.723	300	67.543	800	69.363
900	62.111	400	63.931	900	65.751	400	67.571	900	69.391
276.000	62.139	500	63.959	289.000	65.779	500	67.599	302.000	69.419
100	62.167	600	63.987	100	65.807	600	67.627	100	69.447
200	62.195	700	64.015	200	65.835	700	67.655	200	69.475
300	62.223	800	64.043	300	65.863	800	67.683	300	69.503
400	62.251	900	64.071	400	65.891	900	67.711	400	69.531
500	62.279	283.000	64.099	500	65.919	296.000	67.739	500	69.559
600	62.307	100	64.127	600	65.947	100	67.767	600	69.587
700	62.335	200	64.155	700	65.975	200	67.795	700	69.615
800	62.363	300	64.183	800	66.003	300	67.823	800	69.643
900	62.391	400	64.211	900	66.031	400	67.851	900	69.671
277.000	62.419	500	64.239	290.000	66.059	500	67.879	303.000	69.699

— lei —

Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar
100	69.727	600	71.807	100	73.887	600	75.967	100	78.047
200	69.759	700	71.839	200	73.919	700	75.999	200	78.079
300	69.791	800	71.871	300	73.951	800	76.031	300	78.111
400	69.823	900	71.903	400	73.983	900	76.063	400	78.143
500	69.855	310.000	71.935	500	74.015	323.000	76.095	500	78.175
600	69.887	100	71.967	600	74.047	100	76.127	600	78.207
700	69.919	200	71.999	700	74.079	200	76.159	700	78.239
800	69.951	300	72.031	800	74.111	300	76.191	800	78.271
900	69.983	400	72.063	900	74.143	400	76.223	900	78.303
304.000	70.015	500	72.095	317.000	74.175	500	76.255	330.000	78.335
100	70.047	600	72.127	100	74.207	600	76.287	100	78.367
200	70.079	700	72.159	200	74.239	700	76.319	200	78.399
300	70.111	800	72.191	300	74.271	800	76.351	300	78.431
400	70.143	900	72.223	400	74.303	900	76.383	400	78.463
500	70.175	311.000	72.255	500	74.335	324.000	76.415	500	78.495
600	70.207	100	72.287	600	74.367	100	76.447	600	78.527
700	70.239	200	72.319	700	74.399	200	76.479	700	78.559
800	70.271	300	72.351	800	74.431	300	76.511	800	78.591
900	70.303	400	72.383	900	74.463	400	76.543	900	78.623
305.000	70.335	500	72.415	318.000	74.495	500	76.575	331.000	78.655
100	70.367	600	72.447	100	74.527	600	76.607	100	78.687
200	70.399	700	72.479	200	74.559	700	76.639	200	78.719
300	70.431	800	72.511	300	74.591	800	76.671	300	78.751
400	70.463	900	72.543	400	74.623	900	76.703	400	78.783
500	70.495	312.000	72.575	500	74.655	325.000	76.735	500	78.815
600	70.527	100	72.607	600	74.687	100	76.767	600	78.847
700	70.559	200	72.639	700	74.719	200	76.799	700	78.879
800	70.591	300	72.671	800	74.751	300	76.831	800	78.911
900	70.623	400	72.703	900	74.783	400	76.863	900	78.943
306.000	70.655	500	72.735	319.000	74.815	500	76.895	332.000	78.975
100	70.687	600	72.767	100	74.847	600	76.927	100	79.007
200	70.719	700	72.799	200	74.879	700	76.959	200	79.039
300	70.751	800	72.831	300	74.911	800	76.991	300	79.071
400	70.783	900	72.863	400	74.943	900	77.023	400	79.103
500	70.815	313.000	72.895	500	74.975	326.000	77.055	500	79.135
600	70.847	100	72.927	600	75.007	100	77.087	600	79.167
700	70.879	200	72.959	700	75.039	200	77.119	700	79.199
800	70.911	300	72.991	800	75.071	300	77.151	800	79.231
900	70.943	400	73.023	900	75.103	400	77.183	900	79.263
307.000	70.975	500	73.055	320.000	75.135	500	77.215	333.000	79.295
100	71.007	600	73.087	100	75.167	600	77.247	100	79.327
200	71.039	700	73.119	200	75.199	700	77.279	200	79.359
300	71.071	800	73.151	300	75.231	800	77.311	300	79.391
400	71.103	900	73.183	400	75.263	900	77.343	400	79.423
500	71.135	314.000	73.215	500	75.295	327.000	77.375	500	79.455
600	71.167	100	73.247	600	75.327	100	77.407	600	79.487
700	71.199	200	73.279	700	75.359	200	77.439	700	79.519
800	71.231	300	73.311	800	75.391	300	77.471	800	79.551
900	71.263	400	73.343	900	75.423	400	77.503	900	79.583
308.000	71.295	500	73.375	321.000	75.455	500	77.535	334.000	79.615
100	71.327	600	73.407	100	75.487	600	77.567	100	79.647
200	71.359	700	73.439	200	75.519	700	77.599	200	79.679
300	71.391	800	73.471	300	75.551	800	77.631	300	79.711
400	71.423	900	73.503	400	75.583	900	77.663	400	79.743
500	71.455	315.000	73.535	500	75.615	328.000	77.695	500	79.775
600	71.487	100	73.567	600	75.647	100	77.727	600	79.807
700	71.519	200	73.599	700	75.679	200	77.759	700	79.839
800	71.551	300	73.631	800	75.711	300	77.791	800	79.871
900	71.583	400	73.663	900	75.743	400	77.823	900	79.903
309.000	71.615	500	73.695	322.000	75.775	500	77.855	335.000	79.935
100	71.647	600	73.727	100	75.807	600	77.887	100	79.967
200	71.679	700	73.759	200	75.839	700	77.919	200	79.999
300	71.711	800	73.791	300	75.871	800	77.951	300	80.031
400	71.743	900	73.823	400	75.903	900	77.983	400	80.063
500	71.775	316.000	73.855	500	75.935	329.000	78.015	500	80.095

Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar
600	80.127	100	82.207	600	84.287	100	86.367	600	88.447
700	80.159	200	82.239	700	84.319	200	86.399	700	88.479
800	80.191	300	82.271	800	84.351	300	86.431	800	88.511
900	80.223	400	82.303	900	84.383	400	86.463	900	88.543
336.000	80.255	500	82.335	349.000	84.415	500	86.495	362.000	88.575
100	80.287	600	82.367	100	84.447	600	86.527	100	88.607
200	80.319	700	82.399	200	84.479	700	86.559	200	88.639
300	80.351	800	82.431	300	84.511	800	86.591	300	88.671
400	80.383	900	82.463	400	84.543	900	86.623	400	88.703
500	80.415	343.000	82.495	500	84.575	356.000	86.655	500	88.735
600	80.447	100	82.527	600	84.607	100	86.687	600	88.767
700	80.479	200	82.559	700	84.639	200	86.719	700	88.799
800	80.511	300	82.591	800	84.671	300	86.751	800	88.831
900	80.543	400	82.623	900	84.703	400	86.783	900	88.863
337.000	80.575	500	82.655	350.000	84.735	500	86.815	363.000	88.895
100	80.607	600	82.687	100	84.767	600	86.847	100	88.927
200	80.639	700	82.719	200	84.799	700	86.879	200	88.959
300	80.671	800	82.751	300	84.831	800	86.911	300	88.991
400	80.703	900	82.783	400	84.863	900	86.943	400	89.023
500	80.735	344.000	82.815	500	84.895	357.000	86.975	500	89.055
600	80.767	100	82.847	600	84.927	100	87.007	600	89.087
700	80.799	200	82.879	700	84.959	200	87.039	700	89.119
800	80.831	300	82.911	800	84.991	300	87.071	800	89.151
900	80.863	400	82.943	900	85.023	400	87.103	900	89.183
338.000	80.895	500	82.975	351.000	85.055	500	87.135	364.000	89.215
100	80.927	600	83.007	100	85.087	600	87.167	100	89.247
200	80.959	700	83.039	200	85.119	700	87.199	200	89.279
300	80.991	800	83.071	300	85.151	800	87.231	300	89.311
400	81.023	900	83.103	400	85.183	900	87.263	400	89.343
500	81.055	345.000	83.135	500	85.215	358.000	87.295	500	89.375
600	81.087	100	83.167	600	85.247	100	87.327	600	89.407
700	81.119	200	83.199	700	85.279	200	87.359	700	89.439
800	81.151	300	83.231	800	85.311	300	87.391	800	89.471
900	81.183	400	83.263	900	85.343	400	87.423	900	89.503
339.000	81.215	500	83.295	352.000	85.375	500	87.455	365.000	89.535
100	81.247	600	83.327	100	85.407	600	87.487	100	89.567
200	81.279	700	83.359	200	85.439	700	87.519	200	89.599
300	81.311	800	83.391	300	85.471	800	87.551	300	89.631
400	81.343	900	83.423	400	85.503	900	87.583	400	89.663
500	81.375	346.000	83.455	500	85.535	359.000	87.615	500	89.695
600	81.407	100	83.487	600	85.567	100	87.647	600	89.727
700	81.439	200	83.519	700	85.599	200	87.679	700	89.759
800	81.471	300	83.551	800	85.631	300	87.711	800	89.791
900	81.503	400	83.583	900	85.663	400	87.743	900	89.823
340.000	81.535	500	83.615	353.000	85.695	500	87.775	366.000	89.855
100	81.567	600	83.647	100	85.727	600	87.807	100	89.887
200	81.599	700	83.679	200	85.759	700	87.839	200	89.919
300	81.631	800	83.711	300	85.791	800	87.871	300	89.951
400	81.663	900	83.743	400	85.823	900	87.903	400	89.983
500	81.695	347.000	83.775	500	85.855	360.000	87.935	500	90.015
600	81.727	100	83.807	600	85.887	100	87.967	600	90.047
700	81.759	200	83.839	700	85.919	200	87.999	700	90.079
800	81.791	300	83.871	800	85.951	300	88.031	800	90.111
900	81.823	400	83.903	900	85.983	400	88.063	900	90.143
341.000	81.855	500	83.935	354.000	86.015	500	88.095	367.000	90.175
100	81.887	600	83.967	100	86.047	600	88.127	100	90.207
200	81.919	700	83.999	200	86.079	700	88.159	200	90.239
300	81.951	800	84.031	300	86.111	800	88.191	300	90.271
400	81.983	900	84.063	400	86.143	900	88.223	400	90.303
500	82.015	348.000	84.095	500	86.175	361.000	88.255	500	90.335
600	82.047	100	84.127	600	86.207	100	88.287	600	90.367
700	82.079	200	84.159	700	86.239	200	88.319	700	90.399
800	82.111	300	84.191	800	86.271	300	88.351	800	90.431
900	82.143	400	84.223	900	86.303	400	88.383	900	90.463
342.000	82.175	500	84.255	355.000	86.335	500	88.415	368.000	90.495

— lei —

Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar
100	90.527	600	92.607	100	94.799	600	97.139	100	99.479
200	90.559	700	92.639	200	94.835	700	97.175	200	99.515
300	90.591	800	92.671	300	94.871	800	97.211	300	99.551
400	90.623	900	92.703	400	94.907	900	97.247	400	99.587
500	90.655	375.000	92.735	500	94.943	388.000	97.283	500	99.623
600	90.687	100	92.767	600	94.979	100	97.319	600	99.659
700	90.719	200	92.799	700	95.015	200	97.355	700	99.695
800	90.751	300	92.831	800	95.051	300	97.391	800	99.731
900	90.783	400	92.863	900	95.087	400	97.427	900	99.767
369.000	90.815	500	92.895	382.000	95.123	500	97.463	395.000	99.803
100	90.847	600	92.927	100	95.159	600	97.499	100	99.839
200	90.879	700	92.959	200	95.195	700	97.535	200	99.875
300	90.911	800	92.991	300	95.231	800	97.571	300	99.911
400	90.943	900	93.023	400	95.267	900	97.607	400	99.947
500	90.975	376.000	93.055	500	95.303	389.000	97.643	500	99.983
600	91.007	100	93.087	600	95.339	100	97.679	600	100.019
700	91.039	200	93.119	700	95.375	200	97.715	700	100.055
800	91.071	300	93.151	800	95.411	300	97.751	800	100.091
900	91.103	400	93.183	900	95.447	400	97.787	900	100.127
370.000	91.135	500	93.215	383.000	95.483	500	97.823	396.000	100.163
100	91.167	600	93.247	100	95.519	600	97.859	100	100.199
200	91.199	700	93.279	200	95.555	700	97.895	200	100.235
300	91.231	800	93.311	300	95.591	800	97.931	300	100.271
400	91.263	900	93.343	400	95.627	900	97.967	400	100.307
500	91.295	377.000	93.375	500	95.663	390.000	98.003	500	100.343
600	91.327	100	93.407	600	95.699	100	98.039	600	100.379
700	91.359	200	93.439	700	95.735	200	98.075	700	100.415
800	91.391	300	93.471	800	95.771	300	98.111	800	100.451
900	91.423	400	93.503	900	95.807	400	98.147	900	100.487
371.000	91.455	500	93.535	384.000	95.843	500	98.183	397.000	100.523
100	91.487	600	93.567	100	95.879	600	98.219	100	100.559
200	91.519	700	93.599	200	95.915	700	98.255	200	100.595
300	91.551	800	93.631	300	95.951	800	98.291	300	100.631
400	91.583	900	93.663	400	95.987	900	98.327	400	100.667
500	91.615	378.000	93.695	500	96.023	391.000	98.363	500	100.703
600	91.647	100	93.727	600	96.059	100	98.399	600	100.739
700	91.679	200	93.759	700	96.095	200	98.435	700	100.775
800	91.711	300	93.791	800	96.131	300	98.471	800	100.811
900	91.743	400	93.827	900	96.167	400	98.507	900	100.847
372.000	91.775	500	93.863	385.000	96.203	500	98.543	398.000	100.883
100	91.807	600	93.899	100	96.239	600	98.579	100	100.919
200	91.839	700	93.935	200	96.275	700	98.615	200	100.955
300	91.871	800	93.971	300	96.311	800	98.651	300	100.991
400	91.903	900	94.007	400	96.347	900	98.687	400	101.027
500	91.935	379.000	94.043	500	96.383	392.000	98.723	500	101.063
600	91.967	100	94.079	600	96.419	100	98.759	600	101.099
700	91.999	200	94.115	700	96.455	200	98.795	700	101.135
800	92.031	300	94.151	800	96.491	300	98.831	800	101.171
900	92.063	400	94.187	900	96.527	400	98.867	900	101.207
373.000	92.095	500	94.223	386.000	96.563	500	98.903	399.000	101.243
100	92.127	600	94.259	100	96.599	600	98.939	100	101.279
200	92.159	700	94.295	200	96.635	700	98.975	200	101.315
300	92.191	800	94.331	300	96.671	800	99.011	300	101.351
400	92.223	900	94.367	400	96.707	900	99.047	400	101.387
500	92.255	380.000	94.403	500	96.743	393.000	99.083	500	101.423
600	92.287	100	94.439	600	96.779	100	99.119	600	101.459
700	92.319	200	94.475	700	96.815	200	99.155	700	101.495
800	92.351	300	94.511	800	96.851	300	99.191	800	101.531
900	92.383	400	94.547	900	96.887	400	99.227	900	101.567
374.000	92.415	500	94.583	387.000	96.923	500	99.263	400.000	101.603
100	92.447	600	94.619	100	96.959	600	99.299	100	101.639
200	92.479	700	94.655	200	96.995	700	99.335	200	101.675
300	92.511	800	94.691	300	97.031	800	99.371	300	101.711
400	92.543	900	94.727	400	97.067	900	99.407	400	101.747
500	92.575	381.000	94.763	500	97.103	394.000	99.443	500	101.783

Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar
600	101.819	100	104.159	600	106.499	100	108.839	600	111.179
700	101.855	200	104.195	700	106.535	200	108.875	700	111.215
800	101.891	300	104.231	800	106.571	300	108.911	800	111.251
900	101.927	400	104.267	900	106.607	400	108.947	900	111.287
401.000	101.963	500	104.303	414.000	106.643	500	108.983	427.000	111.323
100	101.999	600	104.339	100	106.679	600	109.019	100	111.359
200	102.035	700	104.375	200	106.715	700	109.055	200	111.395
300	102.071	800	104.411	300	106.751	800	109.091	300	111.431
400	102.107	900	104.447	400	106.787	900	109.127	400	111.467
500	102.143	408.000	104.483	500	106.823	421.000	109.163	500	111.503
600	102.179	100	104.519	600	106.859	100	109.199	600	111.539
700	102.215	200	104.555	700	106.895	200	109.235	700	111.575
800	102.251	300	104.591	800	106.931	300	109.271	800	111.611
900	102.287	400	104.627	900	106.967	400	109.307	900	111.647
402.000	102.323	500	104.663	415.000	107.003	500	109.343	428.000	111.683
100	102.359	600	104.699	100	107.039	600	109.379	100	111.719
200	102.395	700	104.735	200	107.075	700	109.415	200	111.755
300	102.431	800	104.771	300	107.111	800	109.451	300	111.791
400	102.467	900	104.807	400	107.147	900	109.487	400	111.827
500	102.503	409.000	104.843	500	107.183	422.000	109.523	500	111.863
600	102.539	100	104.879	600	107.219	100	109.559	600	111.899
700	102.575	200	104.915	700	107.255	200	109.595	700	111.935
800	102.611	300	104.951	800	107.291	300	109.631	800	111.971
900	102.647	400	104.987	900	107.327	400	109.667	900	112.007
403.000	102.683	500	105.023	416.000	107.363	500	109.703	429.000	112.043
100	102.719	600	105.059	100	107.399	600	109.739	100	112.079
200	102.755	700	105.095	200	107.435	700	109.775	200	112.115
300	102.791	800	105.131	300	107.471	800	109.811	300	112.151
400	102.827	900	105.167	400	107.507	900	109.847	400	112.187
500	102.863	410.000	105.203	500	107.543	423.000	109.883	500	112.223
600	102.899	100	105.239	600	107.579	100	109.919	600	112.259
700	102.935	200	105.275	700	107.615	200	109.955	700	112.295
800	102.971	300	105.311	800	107.651	300	109.991	800	112.331
900	103.007	400	105.347	900	107.687	400	110.027	900	112.367
404.000	103.043	500	105.383	417.000	107.723	500	110.063	430.000	112.403
100	103.079	600	105.419	100	107.759	600	110.099	100	112.439
200	103.115	700	105.455	200	107.795	700	110.135	200	112.475
300	103.151	800	105.491	300	107.831	800	110.171	300	112.511
400	103.187	900	105.527	400	107.867	900	110.207	400	112.547
500	103.223	411.000	105.563	500	107.903	424.000	110.243	500	112.583
600	103.259	100	105.599	600	107.939	100	110.279	600	112.619
700	103.295	200	105.635	700	107.975	200	110.315	700	112.655
800	103.331	300	105.671	800	108.011	300	110.351	800	112.691
900	103.367	400	105.707	900	108.047	400	110.387	900	112.727
405.000	103.403	500	105.743	418.000	108.083	500	110.423	431.000	112.763
100	103.439	600	105.779	100	108.119	600	110.459	100	112.799
200	103.475	700	105.815	200	108.155	700	110.495	200	112.835
300	103.511	800	105.851	300	108.191	800	110.531	300	112.871
400	103.547	900	105.887	400	108.227	900	110.567	400	112.907
500	103.583	412.000	105.923	500	108.263	425.000	110.603	500	112.943
600	103.619	100	105.959	600	108.299	100	110.639	600	112.979
700	103.655	200	105.995	700	108.335	200	110.675	700	113.015
800	103.691	300	106.031	800	108.371	300	110.711	800	113.051
900	103.727	400	106.067	900	108.407	400	110.747	900	113.087
406.000	103.763	500	106.103	419.000	108.443	500	110.783	432.000	113.123
100	103.799	600	106.139	100	108.479	600	110.819	100	113.159
200	103.835	700	106.175	200	108.515	700	110.855	200	113.195
300	103.871	800	106.211	300	108.551	800	110.891	300	113.231
400	103.907	900	106.247	400	108.587	900	110.927	400	113.267
500	103.943	413.000	106.283	500	108.623	426.000	110.963	500	113.303
600	103.979	100	106.319	600	108.659	100	110.999	600	113.339
700	104.015	200	106.355	700	108.695	200	111.035	700	113.375
800	104.051	300	106.391	800	108.731	300	111.071	800	113.411
900	104.087	400	106.427	900	108.767	400	111.107	900	113.447
407.000	104.123	500	106.463	420.000	108.803	500	111.143	433.000	113.483
								100	113.519
								200	113.555

II. Tabelul impozitului la fiecare 10 lei corespunzător tranșei de venit impozabil în care se încadrează salariul brut lunar

Intervalul de venit — lei —	Zecile de lei								
	10	20	30	40	50	60	70	80	90
1 — 7.400	0	1	1	2	2	3	3	4	4
7.401 — 8.100	1	2	2	3	4	5	6	6	7
8.101 — 10.900	1	3	4	6	7	8	10	11	13
10.901 — 18.500	2	3	5	7	8	10	12	14	15
18.501 — 30.200	2	4	5	7	9	11	13	14	16
30.201 — 45.200	2	4	6	8	9	11	13	15	17
45.201 — 76.300	2	4	6	8	10	12	14	16	18
76.301 — 106.400	2	4	6	8	10	13	15	17	19
106.401 — 151.200	2	4	7	9	11	13	15	18	20
151.201 — 226.800	2	5	7	10	12	15	17	20	22
226.801 — 303.100	3	6	8	11	14	17	20	22	25
303.101 — 378.300	3	6	10	13	16	19	22	26	29
378.301 — 433.200	4	7	11	14	18	22	25	29	32

NOTĂ:

1. Calculatorul de impozit s-a elaborat distinct pentru veniturile impozabile din 100 în 100 lei, precum și din 10 în 10 lei.

2. Calculul impozitului pe salarii se efectuează prin rotunjirea veniturilor lunare la 10 lei, prin neglijarea unităților în favoarea salariaților.

3. Impozitul pe salarii se calculează prin adăugarea sumelor prevăzute în tabelele I și II. Spre exemplu, la salariul de 195.166 lei, care se rotunjește, potrivit pct. 1, la 195.160 lei, impozitul se calculează astfel: pentru salariul de 195.100 lei se ia impozitul corespunzător din tabelul I, de 40.438 lei, la care se adaugă impozitul de 15 lei din tabelul II, corespunzător zecilor de lei (60 lei) și tranșei de venit unde se încadrează salariul de 195.160 lei. Impozitul datorat este de 40.453 (40.438 + 15) lei.

4. Precizăm că la salariile de peste 433.200 lei lunar, la impozitul de 113.555 lei se adaugă un impozit de 40% pentru ceea ce depășește suma.

5. Partea din salariile de peste 826.600 lei lunar se impozitează cu cota de 60%.

CALCULATORUL Nr. 2

pentru impozitul pe venitul lunar realizat din salarii între 21.101 — 24.240 lei, la locul permanent de muncă

I. Tabelul impozitului calculat din zece în zece lei

— lei —									
Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar
1 — 21.100	SCUTIT	21.360	260	21.620	520	21.880	780	22.130	1.030
21.110	10	21.370	270	21.630	530	21.890	790	22.140	1.040
21.120	20	21.380	280	21.640	540	21.900	800	22.150	1.050
21.130	30	21.390	290	21.650	550	21.910	810	22.160	1.060
21.140	40	21.400	300	21.660	560	21.920	820	22.170	1.070
21.150	50	21.410	310	21.670	570	21.930	830	22.180	1.080
21.160	60	21.420	320	21.680	580	21.940	840	22.190	1.090
21.170	70	21.430	330	21.690	590	21.950	850	22.200	1.100
21.180	80	21.440	340	21.700	600	21.960	860	22.210	1.110
21.190	90	21.450	350	21.710	610	21.970	870	22.220	1.120
21.200	100	21.460	360	21.720	620	21.980	880	22.230	1.130
21.210	110	21.470	370	21.730	630	21.990	890	22.240	1.140
21.220	120	21.480	380	21.740	640	22.000	900	22.250	1.150
21.230	130	21.490	390	21.750	650	22.010	910	22.260	1.160
21.240	140	21.500	400	21.760	660	22.020	920	22.270	1.170
21.250	150	21.510	410	21.770	670	22.030	930	22.280	1.180
21.260	160	21.520	420	21.780	680	22.040	940	22.290	1.190
21.270	170	21.530	430	21.790	690	22.050	950	22.300	1.200
21.280	180	21.540	440	21.800	700	22.060	960	22.310	1.210
21.290	190	21.550	450	21.810	710	22.070	970	22.320	1.220
21.300	200	21.560	460	21.820	720	22.080	980	22.330	1.230
21.310	210	21.570	470	21.830	730	22.090	990	22.340	1.240
21.320	220	21.580	480	21.840	740	22.100	1.000	22.350	1.250
21.330	230	21.590	490	21.850	750	22.110	1.010	22.360	1.260
21.340	240	21.600	500	21.860	760	22.120	1.020	22.370	1.270
21.350	250	21.610	510	21.870	770			22.380	1.280

Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar	Venit lunar impozabil	Impozit lunar
22.390	1.290	22.770	1.670	23.150	2.050	23.530	2.430	23.910	2.810
22.400	1.300	22.780	1.680	23.160	2.060	23.540	2.440	23.920	2.820
22.410	1.310	22.790	1.690	23.170	2.070	23.550	2.450	23.930	2.830
22.420	1.320	22.800	1.700	23.180	2.080	23.560	2.460	23.940	2.840
22.430	1.330	22.810	1.710	23.190	2.090	23.570	2.470	23.950	2.850
22.440	1.340	22.820	1.720	23.200	2.100	23.580	2.480	23.960	2.860
22.450	1.350	22.830	1.730	23.210	2.110	23.590	2.490	23.970	2.870
22.460	1.360	22.840	1.740	23.220	2.120	23.600	2.500	23.980	2.880
22.470	1.370	22.850	1.750	23.230	2.130	23.610	2.510	23.990	2.890
22.480	1.380	22.860	1.760	23.240	2.140	23.620	2.520	24.000	2.900
22.490	1.390	22.870	1.770	23.250	2.150	23.630	2.530	24.010	2.910
22.500	1.400	22.880	1.780	23.260	2.160	23.640	2.540	24.020	2.920
22.510	1.410	22.890	1.790	23.270	2.170	23.650	2.550	24.030	2.930
22.520	1.420	22.900	1.800	23.280	2.180	23.660	2.560	24.040	2.940
22.530	1.430	22.910	1.810	23.290	2.190	23.670	2.570	24.050	2.950
22.540	1.440	22.920	1.820	23.300	2.200	23.680	2.580	24.060	2.960
22.550	1.450	22.930	1.830	23.310	2.210	23.690	2.590	24.070	2.970
22.560	1.460	22.940	1.840	23.320	2.220	23.700	2.600	24.080	2.980
22.570	1.470	22.950	1.850	23.330	2.230	23.710	2.610	24.090	2.990
22.580	1.480	22.960	1.860	23.340	2.240	23.720	2.620	24.100	3.000
22.590	1.490	22.970	1.870	23.350	2.250	23.730	2.630	24.110	3.010
22.600	1.500	22.980	1.880	23.360	2.260	23.740	2.640	24.120	3.020
22.610	1.510	22.990	1.890	23.370	2.270	23.750	2.650	24.130	3.030
22.620	1.520	23.000	1.900	23.380	2.280	23.760	2.660	24.140	3.040
22.630	1.530	23.010	1.910	23.390	2.290	23.770	2.670	24.150	3.050
22.640	1.540	23.020	1.920	23.400	2.300	23.780	2.680	24.160	3.060
22.650	1.550	23.030	1.930	23.410	2.310	23.790	2.690	24.170	3.070
22.660	1.560	23.040	1.940	23.420	2.320	23.800	2.700	24.180	3.080
22.670	1.570	23.050	1.950	23.430	2.330	23.810	2.710	24.190	3.090
22.680	1.580	23.060	1.960	23.440	2.340	23.820	2.720	24.200	3.100
22.690	1.590	23.070	1.970	23.450	2.350	23.830	2.730	24.210	3.110
22.700	1.600	23.080	1.980	23.460	2.360	23.840	2.740	24.220	3.120
22.710	1.610	23.090	1.990	23.470	2.370	23.850	2.750	24.230	3.130
22.720	1.620	23.100	2.000	23.480	2.380	23.860	2.760	24.240	3.140
22.730	1.630	23.110	2.010	23.490	2.390	23.870	2.770		
22.740	1.640	23.120	2.020	23.500	2.400	23.880	2.780		
22.750	1.650	23.130	2.030	23.510	2.410	23.890	2.790		
22.760	1.660	23.140	2.040	23.520	2.420	23.900	2.800		

II. *Tabelul impozitului calculat din leu în leu*

Venit lunar impozabil — lei —	Unitățile								
	1	2	3	4	5	6	7	8	9
21.101—24.240	1	2	3	4	5	6	7	8	9

NOTĂ:

1. Calculatorul nr. 2 de impozit se aplică veniturilor lunare cuprinse între 21.101—24.240 lei, realizate de salariați la unitatea unde au funcția de bază (art. 7 alin. 3 din Legea nr. 32/1991, republicată).

2. Calculatorul nr. 2 de impozit s-a elaborat distinct pentru veniturile lunare impozabile din 10 în 10 lei, precum și din leu în leu.

3. Impozitul pe salarii se calculează prin adăugarea sumelor prevăzute în tabelele I și II din calculatorul nr. 2. Spre exemplu, la salariul de 23.466 lei, impozitul se calculează astfel: pentru salariul de 23.460 lei se ia impozitul corespunzător din tabelul I, de 2.360 lei, la care se adaugă impozitul de 6 lei din tabelul II, corespunzător unităților (6 lei). Impozitul datorat este de 2.366 (2.360 + 6) lei.

4. Pentru veniturile lunare realizate din salarii de peste 24.240 lei, la locul permanent de muncă, impozitul se calculează pe baza calculatorului nr 1.

EDITOR: PARLAMENTUL ROMÂNIEI — CAMERA DEPUTAȚILOR

Regia Autonomă „Monitorul Oficial”, București, Calea 13 Septembrie — Palatul Parlamentului, sectorul 5,
cont nr. 30.98.12.301 B.C.R. — S.M.B.

Adresa pentru publicitate : Serviciul relații cu publicul și agenții economici, București,
Str. Blanduziei nr. 1, sectorul 2, telefon 611.77.02.

Tiparul : Tipografia „Monitorul Oficial”, București, Str. Jiului nr. 163, sectorul 1, telefon 668.55.58.