

ROMANIA

Romania is a trendy destination because:

- has a large pool of candidates
- local developers show a high level of expertise
- developer salary expectations are more reasonable than those of colleagues from the US, UK, and many other countries
- has several options for employment and taxation

Below, we reveal these points in more detail.

Hiring dedicated developers in Romania may be an advantageous decision due to the vast talent pool of developers that the country offers —

196 000

experts at your service

You should especially consider Romania if you are looking for specialists in the following categories:



Big Data



Game Development



Embedded Development

or proficient with the next technologies:



C



C++



C#



Angular



Unreal Engine



Unity

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TAX & EMPLOYMENT OPTIONS

Available options to clarify the developer's net and gross salary, ensure full compliance with the tax law and provide expected social benefits during your collaboration:



Self-employment taxes:

- # Income tax — 10%
- # CAS (pension contribution) — Depends on the annual income and can be 750 lei (~ \$165) or 1500 lei (~ \$331) per month
- # CASS (health contribution) — Depends on the annual income and can be 150 lei (~ \$33) or 300 lei (~ \$66) or 600 lei (~ \$133) per month

* Tax burden varies depending on the salary.

If to choose this option, the developer will provide his services as a contractor under the self-employed company model, which requires proof of professional qualification in the IT sphere (preferably — a university diploma is needed. Certificates from programming courses, etc. might also suffice).



Employee taxes (IT company):

- # Income tax — 0%* (Under certain conditions: university degree proving relevant qualifications is needed)
- # Social contributions:
 - CAS (pension contribution) — 25% of salary
 - CASS (health contribution) — 10% of salary
- # Insurance contribution for work — 2,25% of salary

* Tax burden is 59,36%.

If to choose this option, the developer will work under an employment contract with a local company.

The chosen option entails a certain tax burden that affects the gross salary. If the first employment models decrease the amount of taxes, the second one gives more control over employment terms and conditions.

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AVERAGE RATES IN THE MARKET

If you decide to move forward with Romanian developers, here are the average wages you can expect when hiring a middle-level specialist. The rates below are given to represent one of the most popular technology stacks which can help you evaluate the market.



Java

\$1700 — \$3000

React

\$2000 — \$3600



AQA

\$2000 — \$3000

DevOps

\$2700 — \$3400

**Final rates depend on the developer's seniority, background, tech stack, etc.*

Let's imagine you're hiring a Middle Java developer whose NET salary is \$2500, and make some easy calculations for each employment option:

Self-employment

Gross salary = NET salary + Tax burden

Tax burden = 31,73% (from this exact NET salary)

Gross salary = \$2,500 + \$793 = \$3,293

Employee taxes

Gross salary = NET salary + Tax burden

Tax burden = 59,36% (from NET salary) = \$1,484

Gross salary = \$2,500 + \$1,484 = \$3,984

OUR CLIENTS THAT BENEFIT FROM ROMANIAN SPECIALISTS

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