

## Annex 1

### Income structure of a family with two school-age children according to the parents' employment status

Parents' employment status	Long-term unemployed, VMI holders	One parent earns minimum wage	Both parents earn the minimum wage
Net income from wages (after deductions, taxes, and fees)	0	2635	5190
Social assistance – VMI	915	0	0
Universal child allowance	584	584	584
Assistance for families with children – (former support allowance) VMI	286	228	0
Energy consumption supplement	70	70	70
Social scholarships for students	60	600	0
<b>Total</b>	<b>2,455</b>	<b>4,117</b>	<b>5,844</b>
% of minimum consumption basket FES (11,370 lei in 2025)	21.6	36.2	51.4
% of the relative monetary poverty threshold (4,070 lei in 2024)	60.3	101.1	143.6

**Source:** Author's calculations, based on data provided by the Statistical Bulletins of the Ministry of Labor, 2025, and the Tempo database of the National Institute of Statistics.

**Note:** The monthly values taken into account were as follows: gross minimum wage of 4,050 lei in 2025, corresponding to a net wage (after deductions and taxes) of 2,635 lei (three dependents, including two children) and 2,595 lei (one dependent child), respectively; these values are higher than the minimum net wage of 2,574 lei due to deductions; universal child allowance of 292 lei; the aid for families with children granted through the VMI (formerly the "support allowance") of 286 lei and 228 lei (depending on family income), respectively, and the social aid granted through the minimum inclusion income of 915 lei for a family of four. The energy consumption supplement is granted monthly to families with incomes below the minimum inclusion income of 1,386 lei/person (and to single persons with incomes below 2,053 lei) and consists of a supplement for electricity (20 lei), natural gas (10 lei), thermal energy (10 lei), and fuel consumption (20 lei). If the household uses only electricity, 70 lei/month is granted. We did not take into account the heating allowance granted during the cold season, nor the social vouchers worth 125 lei that are granted every six months, as their effects are only seasonal.

For 2025, the NIS has not yet calculated the relative monetary poverty threshold, so we used the threshold for 2024, i.e. 4,070 lei/month, obtained from the value of 23,262 lei/year reported by the NIS for 2024. We applied the equivalence scale used by Eurostat (OECD-2 scale), which weights each additional adult at 0.5 and each child at 0.3.

## Annex 2. Net salary according to family situation

	No dependent s	One dependent child	Two dependent s	Three dependents , including two children
Minimum net salary in 2025	2,574	2,595	2,635	2,655
Amount due to deduction for dependents		21	61	81
Average net salary in 2025	5,354	5,364	5,374	5,374
Amount due to deduction for dependents		10	20	20
Minimum net salary relative to average net salary	48.1	48.4	49	49.4
<b>Following the indexation of the gross minimum wage to 4,325 lei/month, announced for July 2026</b>				
Minimum net wage starting July 2026	2,699	2,731	2,763	2,782
Amount due to deduction for dependents		32	64	83
Percentage increase in minimum net wage 2026	4.9	5.2	4.9	4.8

**Source:** Author's summary using the net salary calculation application based on gross salary <https://calculator-salarii.ro> (updated for 2026).

Annexes to the essay *Social protection for low-income families in 2025. The impact of austerity measures*, author Cristina Raț,