

TAXATION OF INCOME FROM AGRICULTURAL ACTIVITIES BASED ON INCOME RATE

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Abstract. *The paper presents a series of aspects regarding the changes of the income tax system from the agricultural activities of small farmers, individuals based on income norms. From February 1, 2013, by Government Ordinance 8/2013, was introduced the tax for income from agricultural activities, based on income norms for income from the cultivation of land, growth and exploitation of animals kept for any purpose, including those leased, whether or not is provided the proof of the use of the products. Taxpayers who carry out such activities are required to complete and submit a single return regarding income tax and social security contributions due by individuals. The objective of the works is the presentation of the agricultural activities for which the tax is established on the basis of income norms that are detailed according to the category of lands and animals that the farmer raises and the presentation of the modifications of this tax introduced in 2013. The methods used consisted in collecting data from the Romanian Fiscal Code and specific legislation. This taxation increases the fiscal pressure on farmers' incomes and, implicitly, contributes to the reduction of the living standard, as well as to the discouragement of the business environment, especially regarding the increase of investments.*

Keywords: *agricultural activities, agriculture, income, income norm, tax*

INTRODUCTION

The incomes achieved from the agricultural activities are subject to taxation, and depending on the specifics of the activity, the taxation to the income norm is applied [1, 21]. The study started in this paper will continue with other research in this regard.

According to the provisions of the Fiscal Code, in the category of incomes from agricultural activities are included the incomes obtained individually or in a form of association, without legal personality from [21]:

- cultivation of vegetable agricultural products;
- exploitation of vineyards, orchards, fruit bushes and and other also;
- breeding and exploitation of animals, but also from the capitalization of products of animal origin, in its natural state.

Revenues from fisheries and forestry represents the revenues obtained from the harvesting and capitalization of products specific to the national forest fund, but also of wood and non-wood products and those obtained from the exploitation of fisheries facilities [10].

In case of taxpayers carrying out agricultural activities for which the income is determined based on income rules, they are obliged to complete and submit through the "Virtual Private Space" (SPV) service the single declaration regarding the income tax as well as the social contributions due by individuals [5, 8, 13].

For the calculation of the income tax obtained from agricultural activities, is applied the 10% quota on the annual income from these activities, which was established based on the annual income norm, this tax being final.

Regarding the revenues from forestry and fisheries are applied tax rules specific to income from self-employed activities to which annual net income is calculated in real

terms, based on accounting data. Also, taxpayers who obtain income from agricultural, forestry and fish farming activities must pay to the state budget, under certain conditions, the contribution to social health insurance [12, 21].

The following income categories are not subject to taxation [4, 10, 12, 21]:

- the incomes realized from the capitalization in natural state of the products collected from the wild flora, excluding the wood mass, the products captured from the wild fauna, except those realized from the commercial fishing activity;
- incomes from the exploitation of natural pastures and hayfields;
- the incomes obtained from the cultivation of lands with plant varieties for feeding the animals owned by the individual taxpayers/members of the associations without legal personality at which the income is calculated based on the income norms;
- the incomes imposed at the income norm within the limits established according to art. 105 para. (2) of the Fiscal Code.

For the year 2019, according to point 30 par. (1) of the Methodological Norms for the application of art. 106 para. (1) of the Fiscal Code, in order to establish the annual net income, the taxpayers have the following obligations [1, 12, 21]:

- to establish the areas (ha)/head of animal/bee family for the categories of vegetal products and animals that exceed the non-taxable ceiling provided in art. 105 para. (2) of the Fiscal Code;
- to calculate the annual net income by multiplying the annual income norm established per unit area (ha)/head of animal/bee family for which the area tax (ha)/head of animal/family of bees is due for the product categories plants and animals owned.

MATERIALS AND METHODS

The materials underlying the compilation of the study were articles in the field, specialized literature, national legislation and specialized web pages.

The research methods used were the fundamental (academic) research, with the purpose of acquiring new knowledge and developing the subject of study, as well as the applied research, oriented towards analyzing issues and finding remedies, thereby contributing to the founding of the decision.

The data and information analyzed were those collected especially from the Fiscal Code of Romania and its amendments from 2013-2020 and other sources, processed and analyzed to highlight the evolution of income norms especially in the West Region (Timiș, Arad, Caras Severin counties and Hunedoara).

RESEARCH RESULTS

Taxpayers (associations without legal personality) who carry out agricultural activities for which the income is calculated based of income norm and who have areas destined for vegetable or animal agricultural production in different localities (counties), have the possibility to opt for establishing the locality (county) where they will be able to benefit from the classification within the limits of non-taxable incomes. This option involves completing the "Declaration regarding income from agricultural activities imposed on income rules" [5, 8,13,11].

The declaration, which has a deadline of May 25, does not have to be submitted for non-taxable income. The tax paid annually, established according to the annual tax decision, can be paid to the state budget in two installments: half of the tax until October 25, and the rest (50%) of the tax until December 15 [3, 5, 8].

In the case of the association without legal personality between individuals, the incomes but also the registered expenses are attributed to each associate, taking into account the share in the association.

If the agricultural products obtained have been sold after harvesting, in their natural state, from agricultural land private or leased property, to specialized units for collecting industrial processing units or to other units, for use as such, no declaration shall be submitted [1, 10].

Non-taxable income are the ones obtained by those who own a small number of hectares of land, respectively less than 2 hectares, or animals, respectively less than two heads for cattle, less than six heads for pigs, less than 50 heads for sheep and less than 75 families for bees (Table 1). No tax is paid for uncultivated land or for areas cultivated with fodder plants, grasses and legumes intended for the production of green mass, as well as for natural pastures and hayfields, intended for fodder for farm animals.

Starting with 2019, incomes obtained by farmers from medicinal and aromatic plants, including lavender crops, on a maximum of 2 hectares, will be considered non-taxable [9].

Table 1.**Areas and number of animals/bee families for which no income tax return is submitted**

Vegetable products	U.M.	Area
Cereals	Ha	to 2
Oilseeds	Ha	to 2
Potato	Ha	to 2
Sugar beet	Ha	to 2
Tobacco	Ha	to 1
Hops on fruit	Ha	to 2
Vegetables in the field	Ha	to 0,5
Vegetables in protected areas	Ha	to 0,2
Grain legumes	Ha	to 1,5
Fruit trees	Ha	to 1,5
Vine on fruit	Ha	to 1
Fruit bushes	Ha	to 1
Flowers and ornamental plants	Ha	to 0,3
Medicinal and aromatic plants	Ha	to 2
Animals	U.M	Number
Cattle	heads	to 2
Buffalo	heads	to 2
Sheep	heads	to 50
Goats	heads	to 25
Pigs for fattening	heads	to 6
Bees	famyli	to 75
Poultry	heads	to 100

Source: [https://www.noulcodfiscal.ro/\[21\]](https://www.noulcodfiscal.ro/[21])

According to the Fiscal Code, income from agricultural activities is not taxable within the limits established according to Table 1.

In 2015, the owners who leased agricultural areas not exceeding 2 hectares were exempted from paying the social health insurance contribution.

According to GEO no. 18/2018 „*is due to CASS if the beneficiary of the rental income estimates for the current year income from independent activities, intellectual property rights, association with a legal entity, transfer of use of goods, agricultural activities, forestry and fish farming, investment income, income from other sources, whose cumulative value is at least equal to 12 gross minimum salaries per country, in force on March 15 of the current year for which the contribution is established*” [10].

Farmers or associations without legal personality who have more than two hectares cultivated with cereals enter to pay the tax on the agricultural income norm. The amounts after which these taxes are calculated are established, after consultations with the producers, by the County Agricultural Directorates and are then approved by decision of the County Council [7, 12].

From February 2013, by Government Ordinance 8/2013, the system of taxation of income from agricultural activities for individuals and associations without legal

personality was revised (widening the taxation area, changing the way of establishing the taxable income and income tax, etc.) [6].

In Figures 1 and 2 are presented the crop categories and groups of animals for which the net income is established based on the income norms for 2013.

Starting with 2014, the income norms were proposed by the public entities mandated by the Ministry of Agriculture and Rural Development. These were based on the methodology established by Government Decisions, which are approved and published by the General Directorates of Territorial Public Finance of the Ministry of Public Finance [9, 10].

For 2020, the taxpayer who carries out an agricultural activity for which income is determined on the basis of income norm has the obligation to submit the single declaration on income tax and social contributions due by individuals to the competent tax authority, until March 15 including the year of income achievement [21].

In order to establish the tax regime applicable to incomes from agricultural activities, at framing within the limits established for each group of vegetal products and each group of animals, the areas/heads of animals summed up within the respective group were taken into account.

For the categories of crops and animals, the income rules are established per unit area (ha), head of animal/bee family.

Individuals, regardless of the organization form (both those who carry out their activity on the basis of a manufacturer's certificate, and authorized natural persons, individual enterprises and family enterprises), who derive income from the natural use of animals or plant products and who exceed the non-taxable limits must submit to ANAF, by July 31, 2019, the single declaration on income tax and social contributions due by individuals [12, 19].

Taxpayers who start to carry out their agricultural activity or to generate agricultural income during the fiscal year have the obligation to submit the single declaration within 30 days from the date of the event.

There is no obligation to complete the Register of fiscal records and to keep the accounting records for the persons who obtain incomes determined on the basis of the annual income norm. In accordance with Art. 107, para. (1) from the Fiscal Code, the income tax from agricultural activities is calculated by the taxpayer by applying a rate of 10% on the annual income from agricultural activities established on the basis of the annual income norm, the tax being final [19].

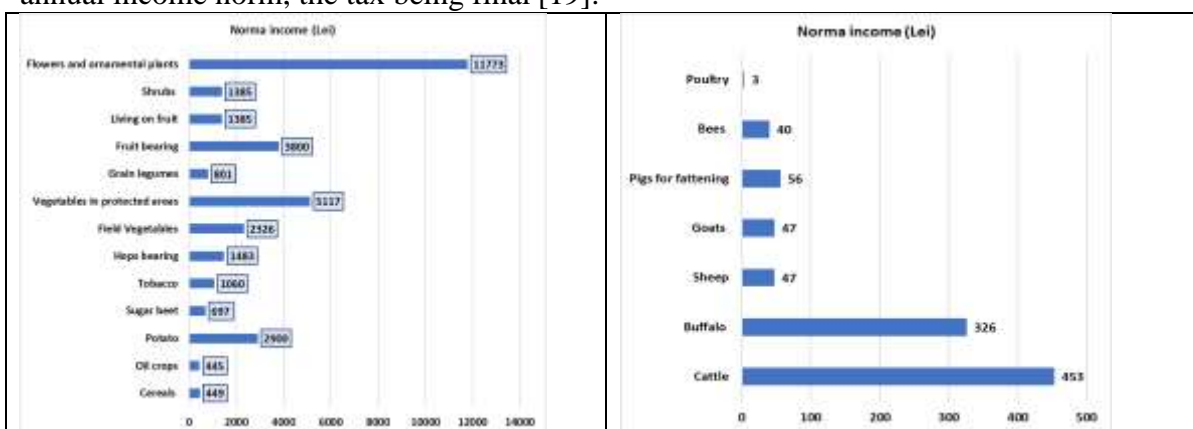


Figure 1. Income norm for 2013, established per unit area (ha)

Source: <https://agroromania.manager.ro/tags/impozit-venit> [13]

Figure 2. Income norm for 2013, established per head of animal/bee family

Source: <https://agroromania.manager.ro/tags/impozit-venit> [13]

In Tables 2 and 3 are presented the crop categories and animal groups for the period 2014-2020, at which the net income is established on the basis of income norms.

Table 2.
Crop categories for which net income is determined on the basis of income rules from the Western Region

Vegetable products	Area (ha)	Norma income (Lei)														
		Timiș								Arad						
		2014	2015	2016	2017	2018	2019	2020	2014	2015	2016	2017	2018	2019	2020	
Cereals	over 2 ha	325	300	300	250	150	190	190	270	150	150	150	150	130	120	129
Oilseeds	over 2 ha	350	320	320	270	270	140	140	330	200	200	200	180	110	112	
Potato	over 2 ha	1700	1500	1500	1200	1250	1175	1175	1740	1740	1740	1740	1500	1100	1720	
Sugar beet	over 2 ha	400	400	400	300	300	260	260	418	300	300	300	200	0	0	
Tobacco	over 1 ha	890	890	800	600	0	0	0	636	636	636	636	0	0	0	
Hops on fruit	over 2 ha	1000	1000	0	0	0	0	0	890	-	-	-	0	0	0	
Vegetables in the field	over 0.5 ha	2100	1900	1700	1200	1100	505	505	1395	900	900	900	850	505	502	
Vegetables in protected areas	over 0.2 ha	4000	3800	3000	2500	1570	1910	1910	3070	2500	2500	2500	3030	2560	2520	
Grain legumes	over 1.5 ha	400	400	350	300	300	191	191	48	320	320	320	220	140	55	
Fruit trees	over 1.5 ha	2000	1800	1500	1000	1000	443	443	3420	120	800	800	710	310	345	
Vine on fruit	over 1 ha	1000	1000	800	750	750	380	380	1200	1000	800	800	730	380	325	
Fruit bushes	over 1 ha	1000	1000	800	650	650	450	450	1246	1000	800	800	810	450	470	
Flowers and ornamental plants	over 0.3 ha	5000	5000	4000	3500	5200	8800	8800	9596	9596	7500	7500	9100	8800	8366	
Medicinal and aromatic plants	over 2 ha	-	-	-	-	-	2000	2000	-	-	-	-	-	250	210	
Vegetable products	Area (ha)	Hunedoara								Caraș Severin						
		2014	2015	2016	2017	2018	2019	2020	2014	2015	2016	2017	2018	2019	2020	
		Cereals	over 2 ha	136	240	180	180	200	220	220	210	247	200	182	124	172
Oilseeds	over 2 ha	210	280	240	240	250	250	250	230	152	129	131	127	223	134	
Potato	over 2 ha	238	560	520	520	470	470	470	1560	1300	1300	1462	2512	3393	6571	
Sugar beet	over 2 ha	211	425	410	400	350	350	350	320	320	320	320	320	320	432	
Tobacco	over 1 ha	301	380	360	360	360	170	178	410	410	410	410	410	410	410	
Hops on fruit	over 2 ha	185	360	350	350	350	1248	1248	483	483	483	483	483	483	483	
Vegetables in the field	over 0.5 ha	1040	1205	1185	1185	1185	1185	1185	1125	1249	1249	945	2028	3721	5094	
Vegetables in protected areas	over 0.2 ha	3025	3025	3025	3025	3025	3025	3025	2500	2700	2700	2479	4200	5580	5476	
Grain legumes	over 1.5 ha	230	433	415	415	415	415	415	369	369	350	350	350	187	293	
Fruit trees	over 1.5 ha	419	940	820	820	820	820	820	1600	1162	983	588	1157	1846	1177	
Vine on fruit	over 1 ha	937	937	810	810	810	810	810	700	700	588	637	224	235	159	
Fruit bushes	over 1 ha	1831	1831	1720	1720	1720	1720	1720	631	631	631	631	631	1209	568	
Flowers and ornamental plants	over 0.3 ha	3150	6500	6200	6200	6200	6200	6200	4211	4211	4211	4211	4211	4211	4211	
Medicinal and aromatic plants	over 2 ha	-	-	-	-	-	4100	4100	-	-	-	-	-	180	287	

Source: <https://static.anaf.ro>[12, 15, 16,17, 18, 19, 20]

The income norms used for the taxation of incomes from agricultural activities, but also the unitary income norms for the application of the provisions regarding the exemption from the payment of the income tax are provided by art. 76 para. (1) lit. c) of Law no. 566/2004.

The income norms used for the taxation of incomes from agricultural activities varied from county to county, from one year to another.

In Timis County, the estimated income in 2014 for 1 ha cultivated with cereals (if the non-taxable area of 2 ha is exceeded) was set at 325 lei/ha and decreased in the

analyzed period, reaching 190 lei/ha in 2020, this situation of significant decrease in income norms being imposed in areas where there was drought [9, 14]. The situation is similar also in Arad County.

Compared to 2018, in 2019, the tax for cereal cultivation was higher in all counties in the Western Region. For 2020, the income norms remained in most cases at the level of 2019.

A significant decrease in income norms is also found in the other categories of crops, imposed either by drought or by the weather that has affected our country in recent years.

From 1 January 2019, tax is also paid for crops of medicinal and aromatic plants, including lavender. Romania with a temperate climate is the place where such medicinal plants can be grown on large areas, to which is added the fact that the number of those seeking medicinal treatments is increasing [19].

The tax on groups of animals (Table 3) that is paid on the basis of the agricultural income norm has changed in 2019. Farmers, individuals, who own animals, have paid since 2019, tax for youth, reform animals, wool and milk sold and not only for adults as it was established in previous years. For poultry were been added, as taxable categories, eggs and hens.

No tax is paid for uncultivated land or for areas cultivated with fodder plants, grasses and legumes intended for green mass production, as well as for natural pastures and hayfields, intended for fodder animals from the farm.

Table 3.
The groups of animals for which the net income is determined on the basis of the income rules from Western Region

Animals	Number (heads/family)	Norma income (Lei)															
		Timiș								Arad							
		2014	2015	2016	2017	2018	2019	2020	2014	2015	2016	2017	2018	2019	2020		
Cattle	over 2	350	350	300	250	250	166	166	408	300	300	200	180	120	125		
Buffalo	over 2	320	320	0	0	0	-	-	300	200	250	150	130	90	100		
Sheep	over 50	40	40	30	25	25	28	28	40	20	15	15	13	11	17		
Goats	over 25	40	40	30	25	25	27	27	40	25	15	15	13	11	15		
Pigs for fattening	over 6	40	30	30	30	30	30	30	50	35	20	20	23	20	27		
Bees	over 75	50	25	40	33	25	13	13	20	10	10	10	10	10	10		
Poultry	over 100	2	2	2	2	2	3.5	3.5	3	3	1	1	1	0.71	0.71		
Animals	Number (heads/family)	Hunedoara								Caraș Severin							
		2014	2015	2016	2017	2018	2019	2020	2014	2015	2016	2017	2018	2019	2020		
		Cattle	over 2	300	250	220	220	200	200	200	345	250	250	250	200	200	200
Buffalo	over 2	300	250	210	210	170	170	170	300	270	270	270	250	150	150		
Sheep	over 50	30	25	20	20	18	18	18	30	25	25	20	15	11	11		
Goats	over 25	30	30	25	25	19	19	19	30	25	25	20	15	11	11		
Pigs for fattening	over 6	30	28	20	20	19	19	19	29	26	26	25	23	23	23		
Bees	over 75	30	15	20	20	14	14	14	30	15	15	8	1.5	4.62	4		
Poultry	over 100	1.5	2	3	3	1.5	1.5	1.5	2	2	2	2	2	2	2		

Source: <https://static.anaf.ro>[12, 15, 16,17, 19, 20]

Also for 2019, the income norms used to tax income from agricultural activities varied from county to county.

Since the beginning of the year, in most counties, the professional, employer and trade union associative structures in agriculture have been consulted. After negotiations have been resulted the current income norms.

For Timis County, the income norms for different categories of crops were the following: [12]

- for cereals it is 190 lei (over 2 ha);

- oil plants 140 lei (over 2 ha);
- potato - 1175 lei (over 2 ha);
- vine on fruit -380 lei (over 2 ha);
- sugar beet 260 lei (over 2 ha);
- Flowers and ornamental plants - 8800 lei (over 1 ha); and so on

Also in the categories of animals, the amounts taxed decreased slightly.

At cows, the norm decreased compared to 2014, from 350 lei (over 2 heads) to 166 lei, for fattening pigs (over 6 heads) it decreased from 40 lei to 30 lei [14].

The income tax that pays to the state budget of Romanian sheep breeders is different from one county to another because the income rate per sheep is set at a higher amount in some counties, and in others, the amount it is much smaller. The lowest income rate per sheep was in 2019 in Buzau county, 5.5 lei/head of animal, and the highest, in Dolj county, 36.67 lei/head of animal. The shepherd from Arad and Caras Severin paid a lower tax, at the same number of sheep, of 11 lei per animal, and the ones from Timis 28 lei per animal.

Beekeepers who own more than 75 hives pay an income tax, established by the County Agricultural Directorates, regardless of whether or not they sell honey. The income norm decreased from 50 lei in 2014 to 13 lei in 2019.

Regarding the income norms for the other groups of animals for 2019 in Arad County, the following were: wool: 0.800 lei/head, Lambs: 4.84 lei/head, Reform sheep: 5.50 lei/head, Goats: 11.0 lei/head, Milk: 0.070 lei/liter, Goats: 3,740 lei/head, Reform goats: 3,300 lei/head.

For Timis County the situation was as follows: Milk: 0.34 lei/liter, Wool: 0.18 lei/head, Lambs: 8.68 lei/head, Reform sheep: 16.80 lei/head, Goats: 27 lei/head, Milk: 0.15 lei/liter, Goats: 7.56 lei/head and Reform goats: 18.9 lei/head.

The voices of farmers' leaders were heard in almost all counties and where the situation required it, income norms were significantly diminished in areas where there was drought.

The agricultural income tax agitated farmers. In Banat, the harvests were good, in the south and in the part of Moldova there was drought, so the farmers, although they obtained poor yields, paid about the same taxes to the state, if not even higher.

CONCLUSIONS

Starting with February 1, 2013, the system of taxation of income from agricultural activities for individuals and associations without legal personality was revised (widening the tax area, changing the way of establishing the taxable income, etc.).

These rules are set annually by the authorities, depending on the category of land and cultivated products and groups of animals. The tax is paid regardless of whether the farmer sells the products or uses them in the household, and the income norm for the current year is established by the county directorates for agriculture according to the legislative provisions in force. Likewise, the taxpayers who realize incomes from carrying out two or more agricultural activities for which the income is determined on the basis of income norm, the taxpayer establishes the annual income by summing the incomes corresponding to each activity.

The study started in this paper will continue with other research in this regard.

In the context of the latest amendments to the Romanian Fiscal Code we can conclude that the income norms for agricultural activities used to establish taxable income in the single declaration of 2020 remained approximately the same as in 2019 and previous years even if there was drought and farmers obtained poor yields .

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