Let R be the ring of 2×2 upper triangular matrices over a nonzero ring k, and let $x = \begin{pmatrix} 1 & 0 \\ 0 & 0 \end{pmatrix}$. A simple calculation shows that $Rx = \begin{pmatrix} k & 0 \\ 0 & 0 \end{pmatrix}$, and $xR = \begin{pmatrix} k & k \\ 0 & 0 \end{pmatrix}$. Therefore, $Rx \underset{\neq}{\subset} xR$. Alternatively, we can take R to be any non-Dedekind – finite ring, say with $xy = 1 \neq yx$. Then xR contains 1 so $xR = R$, but $1 \notin Rx$ implies that $Rx \underset{\neq}{\subset} R = xR$.