

## SME INFO HU

### PAYROLL-RELATED TAX AND LABOUR LAW CHANGES IN HUNGARY – 2024 AUTUMN



The autumn 2024 „tax package” brought quite a lot of minor and major changes, which the legislator intended to focus on tax cuts, support for families and businesses, simplification, boosting and whitening the economy. To mention a few examples, several changes have been made in the field of family and housing allowances, in order to encourage sport activities, and a new tax authority procedure, the so-called data reconciliation, has been introduced.

This publication focuses on the changes in tax law affecting payroll, as well as on some labour changes. As usual, our

goal is, instead of issuing a comprehensive summary, to focus on the changes we consider significant.

In addition, we publish separate newsletters on the major tax and procedural changes affecting other types of taxes (e.g. VAT, CIT, Local Business Tax) as well as the changes in the Act on Accounting, and we also publish an additional newsletter related to the global minimum tax.

The SME Team

The purpose of SME INFO is to provide general information and to draw the attention to the current changes in law which we believe to be important for the business operation of our clients. It is not a replacement for careful review of the acts and rules, and the consultation with your tax advisor.

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# 1 PERSONAL INCOME TAX

## 1.1 Family tax base allowance: two-stage increase in the amount of the allowance<sup>(1)</sup> while amending the groups of beneficiaries<sup>(2)</sup>

The family tax base allowance will increase in two stages. The amount of the increase varies depending on the number of beneficiary dependents on which the beneficiary can claim the family tax base allowance.

The **first increase shall take place from 1 July 2025 per beneficiary dependant and per month of entitlement**, as follows:

The net family tax allowance will increase

- to HUF 15,000 in case of one beneficiary dependent,
- to HUF 30,000 in case of two beneficiary dependents,
- and to HUF 49,500 in the case of three or more beneficiary dependents.

The **second increase will be due from 1 January 2026, also per beneficiary dependant and month of entitlement**, as follows:

The net family tax allowance will increase

- to HUF 20,000 in case of one beneficiary dependent
- to HUF 40,000 in case of two beneficiary dependents,
- and to HUF 66,000 in the case of three or more beneficiary dependents.

According to the above, the consolidated **tax base** may be reduced by the following gross amounts:

**Amount of family tax base allowance (gross)**  
(per beneficiary dependant and month of entitlement)

| Beneficiary dependant | Amount of Family tax base (HUF) |                 |                 |
|-----------------------|---------------------------------|-----------------|-----------------|
|                       | Valid in 2024                   | From 1 Jul 2025 | From 1 Jan 2026 |
| 1                     | 66,670                          | 100,000         | 133,340         |
| 2                     | 133,330                         | 200,000         | 266,660         |
| 3                     | 220,000                         | 330,000         | 440,000         |



The realizable net tax allowance is 15% of the tax base allowance.

From 1 July 2025, the family tax base allowance can also be used in increased amounts for all beneficiary dependents who qualify as long-term ill or severely disabled persons according to the *Act LXXXIV of 1998 on Family Support*. The amount of the tax base allowance will be HUF 100,000 gross per month of eligibility and per beneficiary dependent, which means a net tax benefit of HUF 15,000 for the recipient. From 1 January 2026, this amount will also increase to HUF 133,340 as a tax base allowance, which will mean a net discount of HUF 20,000. Individuals over the age of 18 who receive disability allowance instead of higher family allowance are also still entitled to claim the family tax allowance.



However, in addition to increasing the family tax allowance, from 1 January 2025 the legislator will assign a **citizenship condition** to the groups of beneficiaries. The rules on the family allowance will therefore apply to individuals (beneficiaries, dependents) entitled to family support, disability allowance or other similar benefits **under the legislation of EEA countries and non-EEA countries bordering Hungary (i.e. Ukraine and Serbia)** instead of citizens of any foreign country..

**Unchanged:** The other conditions of the tax base allowance remain unchanged, including, for example, the rules of joint validation, the possibility of receiving contribution relief, the definition of a long-term ill or severely disabled person, the tasks of employees and payers related to the application of the allowance, and the order in which tax base benefits are applied in case of simultaneous entitlement to several tax base allowances.

Furthermore, it remains unchanged that, overall, the gross tax base reduction available each month may not be higher than the eligible taxable income included in the consolidated tax base.

*Entry into force 1 July 2025 (first increase) and 1 January 2026 (second increase), 1 January 2025 (citizenship condition)*

## 1.2 Narrowing the group of individuals entitled to the tax allowance of first-married couples<sup>(3)</sup>

The tax base allowance for first-time married couples will be available to a narrower circle of persons than usual. The legislator will also make the use of the benefit conditional on citizenship, while maintaining the same conditions as before, i.e. according to this, the tax base allowance for first-married couples can only be claimed by **citizens of EEA states and non-EEA states bordering Hungary (i.e. Ukraine and Serbia)**.

*Entry into force 1 January 2025*

## 1.3 Narrowing the group of individuals entitled to the tax allowance of young people under the age of 25<sup>(4)</sup>

The tax base allowance for young people under the age of 25 will also only be available to a narrower circle of individuals than usual. The legislator will also make the use of the allowance subject to citizenship, while maintaining the same conditions as before, i.e. according to this, the tax base allowance for young people under the age of 25 can only be claimed by **citizens of EEA states and non-EEA states bordering Hungary (i.e. Ukraine and Serbia)**.

*Entry into force 1 January 2025*

## 1.4 Average gross earnings at the level of national economy for July 2024<sup>(5)</sup>

The **average gross earnings at the level of national economy** for July 2024 published by the Hungarian Central Statistical Office is **HUF 656,785/person monthly**.

The maximum monthly tax-base allowance of young people under the age of 25 and that of mothers under the age of 30 is linked to the average gross earnings at the level of national economy, provided that the annual tax allowance may not exceed by the average gross earnings published for the month of July of the year preceding the reference year, multiplied by the number of months of eligibility.

The average gross earnings at the level of national economy is also decisive when determining the contributory income, if Hungary does not have a right to tax on the basis of a national economy contract, or no obligation arises to determine tax advances in the absence of a double taxation agreement.

*Entry into force 1 January 2025*



### 1.5 Different use of amounts of the individuals' voluntary pension fund accounts for a limited period of time<sup>(6)</sup>

The amount registered in the individual's voluntary pension fund account on 30 September 2024 **can be used in 2025** (i.e. only for a limited period of time) also **to repay a home loan, renovate or modernize the individual's apartment**, as detailed by law. By 31 December 2024 and 31 March 2025, voluntary pension funds shall inform the fund member about the usable balance, the conditions of ownership of the apartment, the technical arrangements for using the amount and the related practical information.

*Entry into force 1 January 2025.*

### 1.6 Use of 50% of the amount registered on the SZÉP Card for home renovation purposes<sup>(7)</sup>

The **scope of use of the amount** registered on the SZÉP Card will be **expanded, but limited in time**. The amount registered on the SZÉP Card on 1 January 2025 and 50 percent of the employer's support transferred to the account in 2025 until use will also be available **for home renovation**. The related government decree specifies the TEÁOR code of service providers<sup>(8)</sup> and excludes certain products from procurement for home renovation.

**Unchanged:** The taxation of the subsidy received on the SZÉP Card does not change, i.e. a subsidy not exceeding the annual recreational budget transferred to the employee in the tax year by the employer/payer as a beneficiary or jointly from several payers in the same tax year qualifies as fringe benefit, **provided that the amount of support that can be used for home renovation and the period of use, as well as the condition for qualifying as fringe benefit are limited as described above.**<sup>(9)</sup>

*Entry into force 1 January 2025*

### 1.7 New SZÉP Card sub-account: supporting an active lifestyle with preferential taxation<sup>(10)</sup>

The legislator introduces a **new sub-account called 'Active Hungarians' of the SZÉP Card**, designates active lifestyle as the area of use of the amount transferred to this sub-account, and determines the TEÁOR codes of service providers that can accept the Active Hungarians sub-account of the Card.<sup>(11)</sup>

The benefit **qualifies as fringe benefit up to HUF 120,000 per year** (up to the so-called 'Active Hungarians Budget') if the employee's employment relationship lasts all year round. This amount is also applicable to benefits received from more than one employer/payer at the same time, and is to be

calculated proportional to the days spent in the legal relationship, similarly to the operation of the usual recreational budget of the SZÉP Card. Any benefit given exceeding the above mentioned budget is considered to be a certain defined benefit.



The tax burden of fringe benefits is 15% personal income tax calculated on the net value of the benefit and 13% social contribution tax, which are borne by the payer. The tax burden of certain defined benefits is 15% personal income tax and 13% social contribution tax, calculated on 1.18 times the net value of the benefit which are also borne by the payer. For a payer subject to the KIVA tax, the tax burden is 15% personal income tax + 10% KIVA tax calculated on the net value (and 1.18 times the net value in case of certain defined benefits).

*Entry into force 1 January 2025*

### 1.8 Housing Support for workers under 35 years of age with preferential taxation<sup>(12)</sup>

In order to improve the housing situation, the legislator introduces a **benefit called Housing Support with preferential taxation for employees under the age of 35**. The last month of benefit may be the month in which the employee reaches the age of 35.

The benefit can be given **as a fringe benefit in the amount of HUF 1,800,000 per year**, but this total amount must be proportional to the days spent in the legal relationship. Any benefit given exceeding the above-mentioned budget is considered to be a specific certain benefit.



The total amount of Housing Support may not exceed the amount included in the rental or loan agreement presented to the employer by the employee when applying for Housing Support and certified to be paid on this basis. If this amount is exceeded, 50% of the benefit in excess of the certified amount will be incurred by the individual as a differential penalty, which the individual is obliged to include in his/her personal income tax return for the tax year and pay it as personal income tax when the return is due.

The detailed conditions for receiving housing allowance, the duties and obligations of employees and employers, and the certificates of proof of legal use will be determined by a separate government decree.<sup>(13)</sup>

The employer is obliged to provide data on Housing Support granted to the employees to the Tax Authority by 31 January following the tax year.

*Entry into force 1 January 2025*

### 1.9 Treatment of grievance fees as tax-free payments<sup>(14)</sup>

A payment made to an individual as grievance fee can only be treated as a **tax-free payment** if the amount of the grievance fee is **determined by a court** in the context of litigation.

If the parties agree to pay grievance fees out of court without court approval, this no longer qualifies as a tax-exempt payment, but as income from the legal relationship that existed between the parties or in relation to the circumstance giving rise to the payment of grievance fees.

*Entry into force 1 January 2025*

### 1.10 New tax-free benefit: zoo tickets and passes<sup>(15)</sup>

A new benefit will be introduced as tax-free benefit, similar to tickets and passes for sporting events and cultural services.

**Non-refundable tickets and passes for zoos** covered by *Act XXVIII of 1998 on the Protection and Welfare of Animals* **will be tax-free** if the payer does not provide them in excess of the minimum wage.



The condition for tax exemption is that tickets and passes cannot be given in the form of vouchers, and tickets and passes already distributed cannot be refunded.

*Entry into force 1 January 2025*



### 1.11 New tax-free benefit: maintenance of sports facilities and provision of sports equipment<sup>(16)</sup>

The group of tax-free benefits received in non-cash form will include a new benefit in terms of **free or reduced use of the sports facilities maintained by the payer and the sports equipment placed therein**.

*Entry into force 1 January 2025*

### 1.12 New tax-free benefit: support for student loan repayments<sup>(17)</sup>

Not only but amount of student loan debt waived in connection with childbirth under Government Decree 1/2012 (I. 20.) on the student loan scheme but also the benefit paid by the employer to the employee **for the repayment or early repayment of the debt** under the student loan agreement on the tied-use loan under the same Government Decree will be tax-free, in both cases up to the amount of the repayment.

*Entry into force 1 January 2025*

### 1.13 Clarifying the date of acquisition of the revenue<sup>(18)</sup>

In cases where the individual does not earn income in money, but e.g. within the framework of a service used, the exact time of earning income (and thus the tax liability) becomes questionable. This is what the legislator tried to make clearer last year, and now it has clarified it again.

As a result of this change, **the date of acquisition of the revenue will be:**

- in the case of self-produced services, the date on which the service provider becomes or would become liable for tax payment by the date of performance in accordance with the provisions of the Act CXXVII of 2007 on VAT,
- in the case of services purchased, the date on which the proof of the service is available to the payer.

*Entry into force 1 January 2025*

## 2 MINIMUM WAGE & GUARANTEED MINIMUM WAGE<sup>(19)</sup>

From 1 January 2025, the **mandatory minimum amount of base salary for full-time employees (minimum wage)** shall be applied as

- HUF 290,800 as monthly wage
- HUF 66,860 as weekly wage

- HUF 13,380 as daily wage
- HUF 1,672 in case of hourly wage.

From 1 January 2025, the **guaranteed minimum wage** established as base wage for employees employed in jobs requiring at least secondary education or secondary vocational training for full-time work shall be applied as

- HUF 348,800 as monthly wage,
- HUF 80,190 as weekly wage
- HUF 16,040 as daily wage
- HUF 2,005 in case of hourly wage.

In the case of part-time work, the monthly, weekly and daily rates shall be reduced in proportion to the different rates of working time.

*Entry into force 1 January 2025*

### 3 HEALTH SERVICE CONTRIBUTION<sup>(20)</sup>

If, according to the Social Security Act, the insurance of a domestic individual is terminated or suspended and he/she is not entitled to health care services on any other ground, he/she has to pay the Health Service Contribution after the expiry of the statutory deadline. The amount increases to **HUF 11,800 per month, or HUF 390 per day if not for a whole month.**

*Entry into force 1 January 2025*

## 4 SOCIAL CONTRIBUTION TAX

### 4.1 Tax Allowance in case of employees considering to be entrants to the labour market<sup>(21)</sup>

In recent years, a tightening process has started in connection with the social tax allowance in case of employees considering to be entrants to the labour market, the current state of which is the obligation to apply the provisions of *Act LII of 2018 on Social Contribution Tax* with the derogations set out in *Government Decree No 182 of 8 July 2024*.

Accordingly, for employment relationships established on or after 1 August 2024, the assessment period for labour market entrants was increased from 275 days to 365 days.

According to the state of emergency, a Hungarian citizen or a non-EEA citizen bordering Hungary (i.e. a Serbian or Ukrainian citizen) can still be considered

as entrant to the labour market, but only if –according to the data available to the Hungarian Tax Authority– this person had an employment relationship, self-employment or company relationship involving insurance obligation<sup>(22)</sup> for a maximum of 92 days in 365 days, preceding the month of the start of the beneficiary employment.

Simultaneously with the increase of the investigation period, the above government decree also introduced **a reduction in the period of use of the social contribution tax allowance**: in the first year of beneficiary employment (instead of the previous first two years), the discount rate is equal to the (gross) wage, but not more than 13% of the minimum wage, while in the 6 months following the first year (instead of the previous one year) the discount rate is equal to the (gross) wage, but not more than the 50% of the 13% after the minimum wage (i.e. 6.5%).

**This special provision will be incorporated into the Social Contribution Tax Act.** The enacted rules will apply to **employment relationships established from 1 January 2025.**<sup>(23)</sup>



According to *Act XLII of 2022 on the Prevention and Management of the Consequences of an Armed Conflict or Humanitarian Disaster in a Neighbouring Country of Hungary*, the state of emergency in its present form will continue until 18 May 2025. However, the special provisions applicable in the above-mentioned *Government Decree No 182 of 8 July 2024* in relation employees considering to be entrants to the labour market, will formally expire on 1 January 2025 with incorporating the special provisions into law, as employers will have to act on the basis of the different provisions already from 1 August..



The start of the beneficiary employment is also considered to be the start of the return to employment with the former payer of a natural person who has received or received maternity benefits, but in this case the different rules do not apply if the person's employment relationship commences before 1 August 2024.



**No change:** The payer can claim the benefit in possession of a certificate from the Tax Authority, as the certificate confirms that the conditions for qualifying as entering the labour market are met for the person concerned.

*Entry into force 1 January 2025*

#### 4.2 Social Contribution Tax Allowance in case of training own employees: stricter conditions<sup>(24)</sup>

The rules on tax relief for vocational education and dual training will be tightened **in the case of own employees employed under an employment contract within the framework of dual training**. The employer can claim the social contribution tax allowance for its same employee **for a maximum of 12 months**.

In addition, the legislator also makes it a condition for claiming the social contribution tax allowance that the employee participating in the training must take **a vocational examination no later than in the second examination period following the completion of the dual training**.



The new rule applies to dual trainings starting after 31 December 2024 <sup>(25)</sup>

*Entry into force 1 January 2025*

#### 4.3 Clarified deadline for reporting and paying Social Contribution Tax on certain defined benefits and fringe benefits<sup>(26)</sup>

From 1 January 2024, the provision was included in the Personal Income Tax Act, according to which the payer must determine the personal income tax payable by the payer on fringe benefits and certain defined benefits **as a liability for that quarter in which the benefit is granted, and declare and pay it by the 12th of the month following the closed quarter**.

The law did not contain any textual reference to the change in the payment obligation of the social contribution tax payable by the payer on these benefits, so this could only be inferred from the intention of the legislator.

The current legislative amendment **incorporates** this provision into the Act **in textual form**, laying down the obligation to establish, declare and pay the social contribution tax on these benefits on a quarterly basis.

*Entry into force 1 January 2025*

## 5 SMALL TAXPAYERS: ALLOWANCE AFTER LABOUR MARKET ENTRANTS<sup>(27)</sup>

In parallel with the restriction enacted by the Social Contribution Tax Act, which shortens the period of receiving the relief after employees to be considered as entrants to the labour market, the legislator **reduces the period of using the KIVA allowance in relation to small taxpayers** to the same extent as in the Social Contribution Tax Act.

Accordingly, the KIVA allowance applicable to beneficiary employees, i.e. persons to be considered as entrants to the labour market, defined in Section 11 of the Social Contribution Tax Act is defined as gross wages per person, but not more than the amount of the minimum wage per month in the first year of employment. Subsequently, for the next six months following the first year of employment, the amount of the allowance may be the monthly amount of gross wages, but not more than 50% of the minimum wage per month.

*Entry into force 1 January 2025*

## 6 IMPORTANT CHANGES TO THE LABOUR CODE

### 6.1 Broadening the cases relating to exemption from work<sup>(28)</sup>

Cases of exemption from work will include a new case regarding **a maximum period of two hours on the day on which the employee participates in the election or vote specified by law**.<sup>(29)</sup> The exemption may only exist if the duration of the ordinary or ordered extraordinary working time allocated to the employee for that day exceeds eight hours, i.e. if the employee's previously notified work schedule or legally ordered extraordinary working time would prevent him/her from participating in the election or referendum.

For the period of exemption, the employee is entitled to an absence fee.<sup>(30)</sup>

*Entry into force 1 January 2025*

### 6.2 Changes to agreements on maximum daily and weekly working hours<sup>(31)</sup>

An employee performing stand-by work or an employee who is a relative of the employer or owner shall have an agreement according to which his/her scheduled daily working time shall not exceed 24 hours and his/her weekly working time shall not exceed 72 hours, after the expiry of 6 months from the starting date of the working time frame in the case of a working time frame of **more than 6 months, even before the end of the**

**working time frame** may be terminated by the last day of the calendar month, giving 15 days' notice.

In addition, derogating provisions allow for an increase in the 15-day period to 30 days by collective agreement.<sup>(32)</sup>

*Entry into force 1 January 2025*

### 6.3 The deadline for taking Paternity Leave is extended<sup>(33)</sup>

Instead of the end of the second month, the father shall be entitled to 10 working days of paternity leave **at the latest until the end of the fourth month** following the birth of his child or, in the case of the adoption of a child, at the latest until the end of the fourth month following the date on which the decision authorising the adoption became final. This time limit is preclusive, i.e. it cannot be extended.

The amendment will be incorporated into the *Civil Servants Act* and other employment status laws.

**No change:** Paternity leave must be granted at the time requested by the father, in no more than two instalments. The employee is also entitled to paternity leave if his child is stillborn or dies. The employer is still obliged to register, which must be kept in accordance with the provisions of the relevant government decree.<sup>(34)</sup> Furthermore, the employer is entitled to reimbursement from the Central State Budget for the amount of the absence allowance due to the employee and the employer's public charge for the first five working days of paternity leave.

*Entry into force 1 January 2025*

### 6.4 Prohibition of dismissal of executive employees during paternity leave<sup>(35)</sup>

The amendment introduces a prohibition on dismissal in relation to the termination of the employment of an executive employee by notice from the employer if **the executive employee is on paternity leave**.

*Entry into force 1 January 2025*

## 7 FURTHER CHANGES

### 7.1 Broadening the scope of persons exempt from work in the Electoral Procedure Act<sup>(36)</sup>

The amendment clarifies that, in addition to members of the electoral commission, members of the local election committee of a single polling station municipality are also exempted from their statutory work **obligations on polling day and the day after**.

In addition, the exemption **will be extended** to the additional days designated for the counting of votes cast by registration and in foreign missions and national minority elections, as well as to days on which a recount of votes becomes necessary.

**No change:** The employer may claim reimbursement of the absence fee and its taxes and contributions to be paid to a statutory member of the electoral body from the local election office within 5 days following the counting of votes.<sup>(37)</sup>

*Entry into force 1 January 2025*

### 7.2 New default penalty when clarifying insurance status<sup>(38)</sup>

According to the amendment, those who fail to provide tax and contribution data on the declared employee (partnership) will be warned by the Tax Authority and will be given a 15-day deadline for replacement. If the deadline is exceeded without result, the Tax Authority will impose a **default penalty** of HUF 100,000. The HUF 100,000 rate is multiplied in case of more than one employee. According to the wording, the amount of the default penalty is itemised, i.e. not a possible maximum, but an itemised amount. If the requested taxpayer fulfils its obligation within the deadline (replaces the missing data provision), no default penalty will be imposed.

*Entry into force July 1, 2025*

### 7.3 Cancellation of the tax number in case of violation of the monthly tax and contribution declaration obligation<sup>(39)</sup>

The amendment **reduces** from 180 days **to 90 days** the deadline rule according to which the Tax Authority deletes the taxpayer's tax number if the taxpayer fails to replace its monthly tax and contribution return despite the request of the Tax Authority.

*Entry into force 1 July 2025*

**Note:** Editing of this newsletter closed on 13 December 2024.



## References

- 1 Act CXVII of 1995 – on Personal Income Tax (hereinafter: Personal Income Tax Act) § 29/A (2) and (2a)
- 2 Personal Income Tax Act § 29/B (5)
- 3 Personal Income Tax Act § 29/C (7)
- 4 Personal Income Tax Act § 29/F (6)
- 5 Official Bulletin of 2024 Issue 55 (2 December 2024) – <https://magyarkozlony.hu/>
- 6 Act XCVI of 1993 – on Voluntary Mutual Insurance Funds § 74; Personal Income Tax Act Appendix 1, Section 6, Subsection 6.9 and NGM Decree 45 of 11 December 2024 – on the Information of Pension Funds' Members
- 7 Personal Income Tax Act § 71 (1) d)
- 8 Government Decree 76 of 20 April 2018 – on the Rules of Issuing and Using the Széchenyi Rest Card § 5 (1a)
- 9 Personal Income Tax Act § 70 (7) a) and § 71 (1) d) – The Hungarian Central Statistical Office issued detailed information on the introduction of the TEÁOR'25 nomenclature: [https://www.ksh.hu/osztalyozasok\\_teor25](https://www.ksh.hu/osztalyozasok_teor25) and <https://www.ksh.hu/teor-valtassal-kapcsolatos-tudnivalok>
- 10 Personal Income Tax Act § 71 (1a), § 70 (7) b)
- 11 The referred amendment of the Government Decree 76 of 20 April 2018 – on the Rules of Issuing and Using the Széchenyi Rest Card was not yet announced at the time of the closure of the newsletter.
- 12 Personal Income Tax Act, § 70 (7) c) § 71 (1b).
- 13 Personal Income Tax Act, § 81 (1) b); The referred Decree was not yet announced at the time of the closure of the newsletter.
- 14 Personal Income Tax Act, Appendix 1, Section 6, Subsection 6.1 (c)
- 15 Personal Income Tax Act, Appendix 1, Section 8, Subsection 8.28 (c)
- 16 Personal Income Tax Act, Appendix 1, Section 8, Subsection 8.7 (c)
- 17 Personal Income Tax Act, Appendix 1, Section 7, Subsection 7.38 (b)
- 18 Personal Income Tax Act, § 9 (2) c)
- 19 Government Decree 394 of 12 December 2024 – on Establishing the Compulsory Minimum Wage and the Guaranteed Minimum Wage
- 20 Act CXXII of 2019 – on Entitlement to Social Security Benefits and the Coverage of These Benefits (hereinafter: Social Security Act) § 25 (3) and [https://nav.gov.hu/ado/jarulek/Fizetendo\\_jarulekok\\_2025\\_januar\\_1-jetol](https://nav.gov.hu/ado/jarulek/Fizetendo_jarulekok_2025_januar_1-jetol)
- 21 Act LII of 2018 – on Social Contribution Tax (hereinafter: Social Contribution Tax Act) § 11. (2) – (3)
- 22 Social Security Act § 6
- 23 Social Contribution Tax Act § 36/I (2)
- 24 Social Contribution Tax Act § 17/A (2)
- 25 Social Contribution Tax Act § 36/I (3)
- 26 Social Contribution Tax Act § 18 (2b)
- 27 Act CXLVII of 2012 – on the Itemised Tax of Small Taxpayers and the Small Business Tax § 2, Section 20, Subsection (b)
- 28 Act I of 2012 – on the Labour Code (hereinafter: Labour Code) § 55 (m). The current section (m) of § 55, which exempts the employee from work „for the period specified in the employment relationship rule”, exists as section (n) with unchanged wording when the new case is added.
- 29 The named events are: Members of Parliament, Members of the European Parliament, local councillors and mayors, elections of minority self-government representatives, as well as local or national referendums
- 30 Labour Code § 146 b)
- 31 Labour Code § 99 (3) and § 92 (2)
- 32 Labour Code § 135 (8)
- 33 Labour Code § 118 (4)
- 34 Government Decree 535 of 21 December 2022 – on the Use of Paternity Leave and the Reimbursement
- 35 The current § 210 (1) (a) of the Labour Code is repealed
- 36 Act XXXVI of 2013 – on Electoral Procedure (hereinafter: Act on Electoral Procedure) § 15 (1)
- 37 Act on Electoral Procedure § 15 (2)
- 38 Act CL of 2017 on the Rules of Taxation (hereinafter: Rules of Taxation Act) § 225/A
- 39 Rules of Taxation Act § 246 (1) g)