

2013 - IN THE LIGHT OF DATA

1. Wages, salaries (minimum wage, guaranteed minimum wage)

	Monthly wage HUF/month	Weekly wage HUF/week	Daily wage HUF/day	Hourly wage HUF/hour
Minimum wage 390/2012. (XII.20.) Government Regulation 2. § (1) article	98.000	22.560	4.510	564
Guaranteed minimum wage* 390/2012. (XII.20) Government Regulation 2. § (2) article	114.000	26.250	5.250	656
Publicwork wage 170/2011.(VIII.24.) Gov.Reg. 1.§ (1) art. - 421/2012. (XII.29.) Gov.Reg. 3.§ (1) art.	75.500	17.385	3.475	-
Guaranteed public work wage* 170/2011. (VIII.24.) Gov.Reg. 2. § (1) art. - 421/2012. (XII.29.) Gov.Reg. 3.§ (2) art.	96.800	22.275	4.455	-
Teamleader's public work wage** 170/2011.(VIII.24.) Gov.Reg. 2/A.§ (1) art. - 421/2012. (XII.29.) Gov.Reg. 3.§ (3) art.	83.050	19.125	3.820	-
Teamleader's guaranteed public work wage *** 170/2011. (VIII.24.) Gov.Reg. 2/A. § (2) art. - 421/2012. (XII.29.) Gov.Reg. 3.§ (3) art.	106.480	24.500	4.900	-

* Entitled to at least secondary school education, secondary-skilled labour employed workers (public worker)

** The team leader is entitled to public work wage if the job does not require qualification, secondary school graduation and full-time work.

*** The team leader is entitled to guaranteed public work wage if the job require at least secondary school education, secondary-skilled jobs and full-time.

Civil servants' base salary Act CCIV. of 2012., 53. § (1) art. (Budgetary law) – Act CXCIX. of 2011., 132. §	38.650 HUF
Public employees' salary allowance calculation base Act CCIV. of 2012., 54. § (1) art. b) point (Budgetary law.) – Act XXIII. of 1992. (Kjt.) 69. §	20.000 HUF
Lowest basic salary of judges and prosecutors– First salary grade Act CCIV. of 2012., 55. § (1)-(2) art. (Budgetary law.) – Act CLXII. of 2011., 169. § (2) and Act CLXIV. of 2011., 59. § (3) art.	391.600 HUF
Legal assistants' hourly rate, hourly rate of lawyers Act CCIV. of 2012., 55. § (3)- (4) art. (Budgetary law) – Act LXXX. of 2003., 1. § (3) art. – Act XI. of 1998., 131. § (2) art.	3.000 HUF /hour
The lowest amount of foster parents' allowance–per child and young adult Act CCIV. of 2012., 56. § (1) (Budgetary law) – Act XXXI. of 1997., 66/F. § (2) art.	15.000 HUF /month
The lowest amount of professional foster parents' allowance Act CCIV. of 2012., 56. § (2) (Budgetary law) – Act XXXI. of 1997., 66/L. §(1) art.	135.000 HUF /month

2. Stated pensions and retirement benefits after 31st of December, 2011

The minimum amount of old-age pension 168/1997. (X. 6.) Gov. Reg. 11. §	28.500 HUF
The minimum amount of orphans allowances 168/1997. (X. 6.) Gov. Reg. 64/D. §	24.250 HUF
Own pensions and widows' pensions combine paying amount limit 168/1997. (X. 6.) Gov. Reg. 62. § (7) art.	81.510 HUF
The minimum amount of rehabilitation allowance: 30% of the minimum wage Act CXCI. of 2011., 9. §	29.400 HUF
The minimum amount of disability allowance: 30% of the minimum wage Act CXCI. of 2011., 12. §	29.400 HUF

3. Support for jobseekers, income supplement

	Amount
Jobseeker's allowance (disbursement period up to 90 days) <i>Act IV. of 1991., 26-27.§</i>	60% of the labour market contribution base, up to 100% of the applicable minimum wage on the first day of the eligibility: 98.000 HUF/month 3.267 HUF/day
Pre-retirement job seeker assistance <i>Act IV. of 1991., 30.§</i>	40% of the minimum wage: 39.200 HUF 1.307 HUF /day
Income supplement <i>Under Act IV. of 1991., 14. § (6) art. the supplement is discretionary decision between 60-100% of publicwork wage</i>	45.300 HUF /month – 75.500 HUF /month Only in the case of participating in an intensive (20 hours a week) training so-called recommended or accepted trainings offered by local labour office.

4. Employers' contribution

Social contribution tax <i>Act CLVI. of 2011., 453. §, 459.§</i>	27% of taxbase
Rehabilitation contribution <i>Act CXCI. of 2011., 23. § (5) art.</i>	964.500 HUF/person/year (according to the absence of mandatory employment level)
Vocational training contribution <i>Act CLV. of 2011., 4.§ (1)-(2) art.</i>	1,5% of the vocational training contribution tax base (which is equal to the social contribution tax base of employer)

5. Employees' contribution

Employee individual contributions and private pension fund membership fee obligation <i>Act LXXX. of 1997. (SocSecT.) 19.§(2)- (3) art.</i>	Pension contribution	10%	
	Health insurance and labour market contribution	Health insurance contributions in kind	4%
		Financial health insurance contributions	3%
		Labour market contribution	1,5%
		Amount	8,5%
	In total	18,5%	

6. Health service contribution

6660 HUF/month (222 HUF/day)

Health service contribution shall be paid by the resident person who is not insured and the health care service is not entitled under the Act, furthermore, the additional self-employed activities and other business activities, the joint venture company [SocSecT. 19. § (4) art. 39. § (2) art.]

7. Tax zones, tax benefits

<p>Tax zones Act CXVII. of 1995. (Personal Income Tax Law, hereinafter PIT law) 8. §</p>	<p>Tax rate of income determined by Tax Zones Act, is the 16% of the tax base - unless this Act provides otherwise -.</p>
<p>Tax base (PIT law) 29.§.</p>	<p>Super grossing has been derecognised from the Act of Personal Income Tax the date of 1st of January in 2013, so tax base-addition ceases at income over yearly 2 424 000 HUF! The consolidated tax base for the tax year covered by the obligation of all independent and non-independent from operating activities and other income revenues down. Furthermore, the self-employment tax rate, the income of small farmers income fixed duty. If the person –according to the income- is bound to pay the social contribution tax, the health care contribution rate of 27% (except, if it can be accounted as cost, or it was reimbursed), the 78% of the determined income has to be taken into account as income.</p>
<p>Tax base benefit (PIT law) 29/A-B.§</p>	<p>Consolidated tax rate – the advance tax, or upon payment of the tax –</p> <ul style="list-style-type: none"> - in case of one and two dependents -monthly, per each beneficiary dependent with 62.500,- HUF, - at least three dependents monthly, it can be reduced by each beneficiary dependent with 206.250,- HUF.
<p>Preferential tax rated benefits in kind [Act CXVII. of 1995. (PIT law) 71. §; Act LXVI. of 1998. (Simplified Tax Contribution Law, hereinafter STC law) 3. § (4) art.]</p> <p>Tax rate: 16% (based on 1.19 times the value of allowances issued,) and –14% STC</p>	<ul style="list-style-type: none"> - Canteen, catering service is max. 12.500 HUF/month, and/or - Elizabeth voucher is max. 8.000 HUF/month, - Széchenyi Resting Card <ul style="list-style-type: none"> • accomodation on sub-account is maximum 225 000 HUF; • hospitality on sub-account is maximum 150 000 HUF; • leisure time on sub-account is maximum 75 000 HUF. <p>School-starting support: 29.400,- HUF/year Employer’s contribution paid into voluntary pension fund 49.000,- HUF/month Employer’s contribution paid into voluntary health fund 29.400,- HUF/year</p>
<p>[Act CXVII. of 1995. (PIT law) 70. §; Act LXVI. of 1998. (STC law) 3. § (6) art.]</p>	<p>Gifts of small value: 3x 9.800,-HUF. Given three times a year, besides higher after 1,19 times the value of the benefits paid the 16 % PIT and 27 % STC.</p>
<p>Agricultural producer: this activity is taken into account under the law of income [Act IV. of 1991. 58. § (5) article e./2. point, and Act CXVII. of 1995. (PIT law) 23. §]</p>	<p>600.000,-HUF</p>

8. Financial social security benefits and family allowance

Maternity benefits <i>Act LXXXIII. of 1997. 42. §</i>	70% of the daily average wage by calendar
Child care fee <i>Act LXXXIII. of 1997. 42/D. § (1) art.</i>	70% of the daily average wage by calendar, but not more than twice the minimum wage's 70% per month: 137.200 HUF
Sick pay <i>Act LXXXIII. of 1997. 48. § (8) art.</i>	60% of the daily average wage (at least 2 years continuous insurance period) 50% of the daily average wage (for less than 2 years of insurance or medical in-patient care) The sick pay for a day does not exceed 200 percent of the minimum wage by 30 gives part (on the starting date for eligibility)
Family allowance <i>Act LXXXIV. of 1998. 11. § (1) art.</i>	For family with a child 12.200 HUF/month
	For single parent with a child 13.700 HUF/month
	For family with two children per child 13.300 HUF/month
	For single parent with two children per child 14.800 HUF/month
	For family with three or more children per child 16.000 HUF/month
	For single parent with three or more children per child 17.000 HUF/month
	For family with chronically ill or severely disabled child per child 23.300 HUF/month
	For single parent with chronically ill or severely disabled child per child 25.900 HUF/month
	For adult handicapped people 20.300 HUF/month For children who are placed in child protection institutions 14.800 HUF/month
Maternity allowance <i>Act LXXXIV. of 1998. 31. §</i>	225 % of the minimum old age pension: 64.125 HUF 300% for twins: 85.500 HUF The support request within 6 months after birth, if the mother involved in pregnancy care at least four times - once for preterm labor (<i>Family Law. 29. és 32. §</i>).
	Child care benefit <i>Act LXXXIV. of 1998. 20. §, 26. § (1)-(2) art.</i>
Childcare benefit <i>Act LXXXIV. of 1998. 23. §, 26. §(1)-(2) art.</i>	100 % of the minimum old age pension: 28.500 HUF/month For parents with 3 or more children, and the youngest between 3 and 8 age (<i>Family Law 23. §</i>)

9. Small amounts of assets value limit

100.000 HUF

[*Act CCIV. of 2012. (Financial budget law.) 65. §*]

If has not reached 100.000 HUF the small amounts of assets value limit in the subsystems of the general government recovery should not be impose on Act CXCIV. of 2011. 97. § (3) art.

10. Burden of simplified employment

Types of the simplified employment		Burden (HUF/day)
1.	Agricultural seasonal work	500 HUF
2.	Seasonal work in tourism	500 HUF
3.	Casual labour	1.000 HUF
4.	Figurant in filmproduction	3.000 HUF

The base of the provision is the net wage on the Act LXXV. of 2010 (SimpEmp Law) 8.§ (2) art.

11. Social provisions

<p>Regular social assistance (RSA) <i>Act III. of 1993. (Soc.law) 37.§ (1), (4) art.</i> <i>63/2006. (III.27.) Gov. Reg. 17/B. § (2) art.</i></p>	<p>Holder Entitled to active-age provision who on the first day of provision a) disability person, or b) reach the retirement age within 5 years, or c) has a child under 14 - provided that the children living in families with regard to any other person does not benefit childcare assistance, child care allowance, maternity allowance on FamLaw - and child day-care facility [Child Protection. 41st § (3) of Art.] can not provide, or d) the conditions meet the regulation of the local government.</p>	<p>Monthly amount Monthly amount of RSA is the difference between the amount of family income threshold and the monthly income of authorized's family, but shall not exceed the 90% of public work wage (75 500 HUF) reduced by personal income tax, employment, health insurance and pension contributions that if a member of his family is entitled to regular social assistance eligibility for alternative employment support (AES) has been identified then the regular social assistance can not exceed the difference of the 90% of net public work wage and the amount of the alternative employment support. The family income limit equal to the amount of the family units of consumption rates and the amount of the old age pension of 90% of the minimum amount multiplied. Maximum amount: 44.508 HUF If a family member receive AES, the maximum amount of RSA is 21.708 HUF.</p>
<p>Alternative employment support <i>Act III. of 1993. (Soc. law) 35.§</i></p>	<p>Holder Entitled to alternative employment support who is entitled to the active-age benefit was determined, except who entitled to RSA (as mentioned above)</p>	<p>Monthly amount Monthly amount of AES is the 80% of the minimum old-age pension: 22.800 HUF/month</p>
<p>Old-age allowance <i>Act III. of 1993. (Soc. law) 32/B § and 32/C §</i></p>	<p>Holder Retirement aged by applicable law the per capita monthly income is calculated on your and your spouse income that does not exceed the 80% of the minimum old-age pension.</p>	<p>Monthly amount a) 80% of the minimum amount of the retirement pension: 22.800 HUF/month</p>
	<p>Single person, retirement aged by applicable law, younger than 75, whose monthly income does not exceed the 95% of the minimum old-age pension.</p>	<p>b) 95% of the minimum amount of the retirement pension: 27.075 HUF/month</p>
	<p>Single person, retirement aged by applicable law, younger than 75, whose monthly income does not exceed the 130% of the minimum old-age pension.</p>	<p>c) 130% of the minimum amount of the retirement pension: 37.050 HUF/month</p>
	<p>In the case of holder with own income the monthly amount of the OAA is the difference between monthly income and amount of OAA, at least 1000 HUF.</p>	
<p>Care allowance <i>Act CCIV. of 2012 (Budget law) 56. § (8) art. and Act III. of 1993. (Soc. law) 44. §</i></p>	<p>Holder Entitled to care allowance – except for the engaged - the adherent [Civil Code 685th § b) point], in case of doing nursing and caring permanently and long-term caring - severely disabled, or - chronically ill under 18 aged person. <i>(Soc.law. 41. §)</i></p>	<p>Monthly amount In case of nursing the severely disabled, or chronically ill under 18 aged person the amount specified in the Budget law is 100 % of the base amount: 29.500,-HUF</p>
		<p>In case of nursing, caring the severely disabled person requiring special care, the amount specified in the Budget law is 130% of the base amount: 38.350,-HUF</p>
		<p>In case of nursing the chronically ill under 18 aged person, the amount specified in the Budget law is at least 80% of the base amount: 23.600,-HUF</p>

12. The subsidy's maximum of wage-guarantee

1.065.500 HUF

(Statute of 1994 / LXVI. 7.§ (1)., National Economy Journal n. 2012./14

In one liquidation process liquidator can take into account per oblige maximum fivefold of the amount of the national monthly gross average-wage (hereafter: gross average-wage), which was effective and was published by KSH two years before the relevant year.

The organization can be entitled to get this subsidy, if on the deadline of the wage-paying cannot fulfill its wage-paying obligation to the employees.

If in the liquidation process in the years the rate of the gross average-wages are different, the highest amount of the gross average-wage can take into account.

If the beginning of the liquidation process was one or more years before, the liquidator may claim plus maximum 2 monthly gross average-wages as a subsidy, if the conditions exist in the statutes.

The double of the amount is (7.§ (2)) **426.200 HUF**