



## Guide

### to the tax advance declaration for claiming the allowance of mothers raising two, three or four or more children

#### What you need to know about the declaration

If you are also eligible for the family tax allowance for children who qualify you for the tax allowance for mothers raising two, three, or four or more children (hereinafter: **the tax allowance for mothers raising multiple children**), then **on the consolidated tax advance declaration on the family allowance, you can also make a declaration on the tax allowance for mothers raising multiple children** to the employer or the payer providing regular income included in the consolidated tax base (in particular monthly or weekly wages, fees, honoraria, consideration for personal contributions, and other benefits). In that case, you do not need to file this advance tax return declaration. If a mother eligible for any of the tax allowances for mothers raising multiple children also receives income **from a payer who does not provide regular income**, she must provide this declaration to the payer to claim the allowance; a consolidated tax advance declaration cannot be provided to a payer who provides non-regular income.

**From 1 January 2026, mothers raising two children who turn 40 after 31 December 2025 (born in 1986 or later) are also eligible to claim a tax base allowance.**

The term "allowance for mothers raising multiple children" collectively refers to the allowance for mothers raising two children, the allowance for mothers raising three children, and the allowance for mothers raising four or more children.

#### Who should this declaration be given to?

For your employer or payer to consider any of the allowances for mothers raising multiple children on your statutory income when calculating your tax advances, you must give them two copies of this declaration.

One copy of the declaration must be kept by the employer (payer) and the other by you until the end of the 5th year following the year in which the tax return is filed.

The tax advance declaration can be given not only to employers, but also to payers who provide you with income that is subject to the consolidation specified in the law.<sup>1</sup>

The employer or payer will take the declaration into account for payments made after delivery of the declaration within the tax year or on an ongoing basis if so requested.

From 2026 onwards, every mother eligible for the tax allowance raising multiple children now can ask the employer or payer to take the tax advance declaration into account on a continuous basis until the tax advance declaration is withdrawn (declaration of ongoing effect), this must be specified in point 3. No new declaration is then required for the following year(s).

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<sup>1</sup> Section 29/D (2) of the Personal Income Tax Act, Section 1 (2) of Act XV of 2025 on Tax Allowance for Mothers Raising Three Children, and Section 1 (2) of Act XIV of 2025 on Tax Allowance for Mothers Raising Two Children.

*If you claim allowance of mothers raising multiple children without a legal basis, and thus a payment obligation exceeding HUF 10,000 arises in your tax return, i.e., tax arrears, you must pay 12 per cent of that as a difference-penalty together with your tax arrears.*

## **Who gets the allowance?**

**A mother raising multiple children is a woman who, as a blood or adoptive parent,** based on two, three, four or more children raised by her:

- a) is eligible for family allowance or
- b) is no longer eligible for family allowance but has been eligible for at least 12 years,
- c) is no longer eligible for family allowance as eligibility for the family allowance has ceased due to the death of the child.

A child who is receiving care in a social institution as a disabled person shall also be considered a child within the meaning of point (a), the mother shall not be eligible for the family allowance, but the child shall be taken into account in determining the amount of the family allowance to which the mother is entitled.

A child within the meaning of point (b) shall be considered to be a child, too, in respect of whom the mother or the head of the social institution is no longer entitled to family allowances but for at least 12 years either or both of these two persons have been entitled to family allowances, provided that the conditions set out in the preceding sentence have been met during the period of entitlement to family allowances for the head of the social institution.

As an example, **a mother raising four or more children is a woman who:**

- raises children aged 3, 6, 9 and 12 in her own household;
- gave birth to five children; the parents divorced when the two eldest children were 16 and 14 years old, the three younger children remained with the mother, the two eldest went to the father;
- gave birth and raised three children: the eldest works, moved out from home, the middle one is student, the third attends a secondary school, and previously adopted a 3-year-old girl who moved away from the parental home at the age of 22.

**A woman cannot be considered a mother raising four or more children** if, for example, she

- gave birth to four children, but at the time of the divorce the 10-year-old daughter went to the father;
- is raising four minor children with her second husband, two of her own, two of her husband's (unless she adopted her husband's children).

**A mother raising three children is,** for example, **a woman who**

- is raising a college student and two high school students;
- gave birth to three children, two of whom she raised (they are now adults), while one died as a young child;
- gave birth to two children, whom she is raising together with her husband's child, whom he had previously adopted.

**A woman cannot be considered a mother raising three children** if, for example, she

- gave birth to and is raising three children, but her eldest child—who is now an adult—was born abroad, and as a result, she was only eligible for family allowance in Hungary for 10 years;
- in addition to her two biological children, she is caring for a young girl as a foster parent.

**In 2026, the tax allowance for mothers raising two children may be claimed by mothers who turn 40 after 31 December 2025.**

**The tax allowance for mothers raising two children** can be claimed by women who

- are 36 years old and raising a child in kindergarten and a child in elementary school;
- turns 40 on 1 January 2026 and whose twins are already adults; or
- is 32 years old and raising two adopted children.

A mother cannot claim the tax allowance for mothers raising two children if she is

- raising their child together with her husband, as well as a child from her husband's previous relationship (unless she has adopted her husband's child),
- raising a young girl as a foster parent in addition to her own child,
- 57 years old, and has two adult children.

If you no longer wish to claim the allowance for mothers raising multiple children (for example, because you no longer qualify for the allowance), you will need to specify this in line 4.

### **What income is involved?**

The allowance of mothers raising multiple children **can be claimed according to the statutory regulations for the following income:**

- income from employment and other non-self-employed activities, in particular:
  - income from employment, public employment,
  - taxable social security benefits (for example: sick pay, infant care benefit, child care benefit),
  - taxable benefits paid under the Act on Social Administration and Social Welfare Benefits,
  - jobseeker's allowance, pre-retirement jobseeker's benefit, jobseeker's benefit, salary supplement and earnings-related allowance, benefit to encourage job seeking paid under the Employment Promotion and Unemployment Benefits Act,
  - the income of an individual performing reserve military service at the Hungarian Armed Forces from this legal relationship,
  - compensation for income as defined above (income compensation benefit),
  - remuneration for activities performed in the employment relationship of a foster parent,
  - severance pay paid due to termination of employment, but the part of the severance pay exceeding the amount specified by law is not included in the base of the allowance,
  - income paid in return for the personal contribution of a private member of a business partnership,
  - the allowance granted in respect of the activities of an executive officer of a business association,
  - an allowance received in return for the activities of an official elected or appointed by law (e.g., a member of the board of directors, a member of the supervisory board),
  - income from non-self-employment under an international agreement, or, in the absence of that, income from employment under the law of that State,
  - income of members of parliament, ethnic minority advocates, mayors from this activity,
  - income from the state project appraisal relationship.
- Of the income from self-employment:
  - the entrepreneurial withdrawal of private entrepreneurs applying taxation on entrepreneurial income; in the case of flat-rate taxation, on the income determined at a flat rate,
  - the income of small-scale farmers from this activity,
  - the income of a Member of the European Parliament from that activity,
  - the income of the local government representative from that activity,
  - the income of the selected auditor from this activity,
  - income from activities of a private individual from activities pursued for a fee under another contract for work, not concluded as a private entrepreneur, e.g., income from a contract of engagement.

**Eligibility** for the allowance **begins** on the first day of the month in which you first - even for just one day - become a **mother raising multiple children**.

**Eligibility** for the allowance ends on the last day of the month in which you qualify as a mother raising multiple children at least for one day.

For example, a couple raises three children who are 6, 9, and 12 years old. The parents get divorced in November and the two older children stay with their father. In this case, the mother is last considered to be a mother raising three children in November, so when completing the tax advance declaration, December must be entered as the month in which eligibility ceases.

### **How can several personal income tax allowances be claimed at the same time?**

The employer or payer applies the tax allowance for mothers raising multiple children **after the allowance for mothers under the age of 30, but before any other tax allowances**. This means that you will not be able to claim the other allowances (e.g. the tax allowance for young couples in first marriage, the family allowance) on the above income, but there is no obstacle for you to claim a **family contribution allowance**. For you to be able to claim the family contribution allowance too, you must also complete and submit to your employer or payer providing regular income a tax advance declaration for the family allowance.

You should do the same if you have income to account for within the consolidated tax base for which you cannot claim the allowance of mothers raising multiple children, but you can claim the personal allowance, the allowance for young couples in first marriage, the family allowance, or the family contribution allowance.

### **What to do when data change?**

If the information provided in the declaration changes, **you are required to make a new declaration without delay** - you will have to mark this with an X in the code box labelled "**Modified declaration**" in the top right-hand corner of the declaration.

If a mother raising a child is eligible for the tax allowance for mothers raising four or more children, the allowance for mothers raising three children, the allowance for mothers raising two children, or the allowance for mothers under the age of 30 throughout the entire year, and the basis for that eligibility changes, the allowance may be claimed for the entire year based on the legal ground of eligibility applicable on the first day of the year—if there are multiple such grounds, at the mother's discretion. In such cases, there is no need to file a new tax advance declaration or to allocate the income serving as the basis for the allowance among the different legal grounds.

If you change employer over the year and make a new declaration, this is **not considered a modified declaration**.

You can find more information about the allowances on the NTCA website ([www.nav.gov.hu](http://www.nav.gov.hu)) in Information Booklet no. 73 titled "Personal income tax - tax base allowances". (This is available in Hungarian only.)

### **Under what conditions can a foreign individual claim the allowance?**

You can only claim any of the allowances of mothers raising multiple children, **if – you have not received or are not receiving** the same or a similar **allowance** for the same period **in another state**, where your income from

self-employment, from non-self-employment, pension and other similar income from previous employment is taxable – under the provisions of international double taxation conventions.

A foreign tax resident private individual can claim the allowance in Hungary only if **75%** of all their income earned in the tax year, including income that is not taxable in Hungary, **is taxed in Hungary**. The total income earned in a tax year includes income from self-employment and non-self-employment, including in particular entrepreneurial income and the entrepreneurial dividend base or flat tax base, as well as pensions and other similar income from previous employment, regardless of the country in which they are taxable.

**If you are a foreign tax resident, you must also complete the declaration titled “Supplementary declaration for foreign tax resident private individuals for claiming tax base allowance” and give it to the employer, person providing income or payer providing regular income to claim the personal allowance. The tax identification code shall also be entered in this case.**

### **Completing the tax advance declaration**

**Block I:** In this block, you declare to your employer that you wish to claim any of the allowances of mothers raising multiple children.

In **section 1** you need to specify the name and tax identification code of the children eligible for the allowance. **The employer or payer can only apply the tax allowance if you provide the data of**

- **2 children, if you are eligible for the tax allowance for mothers raising two children,**
- **3 children, if you are eligible for the tax allowance for mothers raising three children, and**
- **at least 4 children, if you are eligible for the tax allowance for mothers raising four or more children.**

If your child does not have a tax identification code, provide their place of birth, time, and mother's name, even if it is the same as your name.

The mother may provide the child's place and date of birth even if the child is already an adult, but their relationship has deteriorated and the mother does not know the child's tax identification number.

In **section 2**, you declare that you are eligible for and wish to claim the allowance of mothers raising two children or the allowance of mothers raising three children or the allowance of mothers raising four or more children.

In **section 3**, you should specify if you wish to claim any of the tax allowances for mothers raising multiple children on a continuing basis, i.e., if you want your employer or payer to take your declaration into account on an ongoing basis until you request that it should be disregarded.

Fill in **section 4** if you **no longer wish to claim** the allowance of mothers raising multiple children. Then please mark the codebox of the “Modified declaration” with an X and specify the month in which you no longer wish to claim the allowance. If you complete this section, you do not need to complete sections 1 and 2.

**Block II:** this block must be completed by your employer or payer.