**Tax advance declaration on claiming the allowance for young couples in first marriage**
**Year of submission of the statement: □□□□**
**(Before completing the form please read the guide for the declaration)**

**I.** The private individual making the declaration | Modified declaration □

name: ……………………………………………………….

tax identification code: □□□□□□□□□□

**1.** Name of my spouse: …………………………………………

tax identification code: □□□□□□□□□□

Name of the employer, payer assessing the tax advance: …………………………………………………..

tax identification number: □□□□□□□□–□–□□

The date of marriage or, for young people under 25, the date on which the spouse reached the age of 25:

□□□□. □□. □□

**2.** I acknowledge that the allowance for young couples in first marriage can be claimed for a maximum of 24 months of eligibility.
2.1 Please take my declaration into account during the tax year, up to the end of the eligibility period. □
2.2 Please take my declaration into account until it is withdrawn, but not later than the end of the eligibility period (I am making a declaration of ongoing effect). □

**3.** I declare that from □□ month (also for this month) I intend to claim the allowance for young couples in first marriage in the amount of HUF…………………

**4.** I do not intend to claim the allowance for young couples in first marriage from the date of the declaration (neither for this month). □

Being aware of my responsibility, I declare that my spouse has read and accepted the contents of the declaration.

Signature of the private individual making the declaration: ……………………………………..

Date: ...................................................

**II.** As the employer (payer) of the private individual specified in Block I, I acknowledged the content of the declaration. I shall assess the private individual's tax advance in accordance with the declaration in Block I.

Name of the employer, payer: ……………………………………

Tax id. number of the employer, payer: □□□□□□□□–□–□□

Date:…………………………………. ……………………………
Official signature

Last updated in January 2026

# Guide

**to the tax advance declaration claiming the allowance for young couples in first marriage**

## What you need to know about the declaration

In all cases, the total amount of the allowance for young couples in first marriage is claimed jointly, either by one of the spouses or by splitting the amount of the allowance between them.

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

For your employer or payer to deduct tax advances from your remuneration by considering the allowance for young couples in first marriage, you should **fill in two copies of this declaration and present them to your employer or payer**.

One copy of the declaration must be kept by the employer (payer) and the other by you, together with the supporting documents required to prepare the tax return, until the end of the 5th year following the year in which the return is filed, within the limitation period. The employer or payer will consider the declaration within the tax year, for payments made after the handover within the tax year or, on request, for up to 24 months of eligibility.

**A tax advance declaration can be presented not only to an employer, but also to a payer who** provides **a regular income to you that is subject to consolidation**, based on e.g.  a contract of engagement.

The allowance can be considered by the employer, payer of regular income until the withdrawal of the declaration on the tax advance, but at the latest until the 24th month after the marriage on a continuous basis (declaration of ongoing effect), which must be mentioned in point 4. No new declaration is then required for the following year(s). The employer or payer will take the allowance for young couples in first marriage into account until the declaration is withdrawn or until the end of the qualifying period.

*If you claim the allowance for young couples in first marriage 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 the amount of difference as a financial penalty together with your tax arrears.*

**Who gets the allowance?**

**A married couple is entitled to the allowance for young couples in first marriage if it is the first marriage for at least one of them.** This means that a member of the couple for whom it is not the first marriage can also claim the allowance. It is not relevant whether the marriage took place in Hungary or abroad.

The allowance **is also available for registered partners**[1], so the term spouse also includes a registered partner.

**The allowance is available for the first time** for the month following the marriage and for a maximum of 24 months during the marriage. The allowance is not lost by a person who becomes eligible for the family tax allowance or if either party is already eligible for the family tax allowance at the time of the marriage. In such a case, the allowance for young couples in first marriage will be applied first against the consolidated tax base, after which the family tax allowance shall be taken into account.

[1] Pursuant to Section 3 (1) of Act XXIX of 2009 on Registered Partnership and Related Legislation and on the Amendment of Other Statutes to Facilitate the Proof of Cohabitation (hereinafter: Registered Partnership Act).

**How much is the allowance?**

**The allowance for young couples in first marriage**, like the family tax allowance, **reduces your consolidated tax base**.

The allowance that can be claimed jointly by the beneficiaries is **HUF 33,335** per month of eligibility. In practice, this means that married couples have a HUF 5,000 higher net income per month.

**What income is involved?**

The allowance is available for income included in the consolidated tax base, such as wages, taxable social security benefits, childcare allowance, other monthly or weekly wages, fees, consideration for personal assistance, rental income, other income included in the consolidated tax base.

**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 you no longer wish to claim the allowance for young couples in first marriage, you must specify this in line 4. You will no longer be eligible if, for example, your marriage breaks up or if your spouse claims the full amount of the allowance. If you move to a new employer during the year and make a new declaration, this is **not considered a modified declaration**.

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

If you are a foreign private individual, you can claim the allowance for young couples in first marriage if you are a national of an EEA country or a non-EEA country bordering Hungary (Ukraine, Serbia) and meet the following conditions.

You can only claim the allowance for young couples in first marriage, **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.**

**If you are a stateless person or have a continuous residence permit – given that in such cases, you are considered a resident of Hungary pursuant to Point c) of Section 3 (2) of the Personal Income Tax Act – you may also claim the tax allowance for young couples in first marriage.**

## Examples

A couple gets married on 14 February. They get the allowance for young couples in first marriage for the first time in March and for the last time in February, two years later, provided their marriage is not broken off by divorce or death. In the year of the wedding, the first-married couples' allowance is paid for 10 months from March to December.

**How can young people under 25 years of age claim the allowance for young couples in their first marriage?**

If both members of the couple entitled to the allowance for young couples in first marriage are under the age of 25, the first month in which the allowance for young couples in first marriage is applied will be the month preceding the month in which one of the spouses reaches the age of 25. If only one member of the couple is under 25, the allowance for young couples in first marriage can be claimed from the month following the marriage.

If the marriage of the young couple under the age of 25 took place before December 2021 and the couple is already claiming the allowance for young couples in first marriage, it would then have to be suspended from 1 January 2022. In this case, the remaining months of the eligibility period for the allowance for young couples in first marriage can be taken from the month following the month in which one of the spouses reaches the age of 25.

For example, if the date of the marriage was 4 June 2021, the allowance for young couples in first marriage can be claimed for the months from July to December in 2021, but no longer from January 2022. If one of the partners turns 25 on 5 August 2026, the couple will be able to claim the allowance for young couples in first marriage for the remaining 18 months of the eligibility months from September. This member of the couple shall then make a tax advance declaration on the allowance for young couples in first marriage to the employer, the payer providing regular income. This declaration can also be made by the spouse who has not yet reached the age of 25.

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

### Completing the tax advance declaration

**Block I:** In this block, you declare to your employer that you intend to claim the allowance for young couples in first marriage.

**In Section 1**, you must specify the name and tax identification code of your spouse, and if you have an employer or a payer of regular income who assesses tax advances, you must enter the name and tax identification number of the employer or payer. Please also indicate the date of marriage or, if both were under 25 at the time of marriage, the date on which your spouse reaches or reached the age of 25 (this is necessary to enable the employer to determine the start of eligibility).

**Section 2**: the allowance for young couples in first marriage can be claimed for 24 months from the month following the marriage. If both spouses are under 25, the allowance for young couples in first marriage can be claimed from the month after one of them turns 25 (for details, please consult "How can young people under 25 years of age claim the allowance for young couples in their first marriage?"). As the eligibility also ceases with the dissolution of the marital cohabitation during this period, this fact must be indicated to your employer or payer.

If you take note of the eligibility period rule, you can

- tick line 2.1 if your declaration shall be taken into account by the employer or payer only in the tax year,
- tick box 2.2 if your declaration shall be taken into account by the employer or payer on a continuous basis until it is withdrawn or until the end of the qualifying period. If this line is ticked, the employer or payer of regular income will take account of the tax advance until the withdrawal of the declaration, but not later than 24 months after the marriage. This way, if your eligibility rolls over to the following year(s), you do not have to make a new declaration of tax advances.

  Young couples who are unable to claim the allowance for young couples in their first marriage from the month following their marriage because of the allowance for young people under 25 years of age may make a declaration of ongoing effect from the month following the month in which one of the parties reaches the age of 25.

**Please select only one of the lines 2.1 and 2.2!**

**In Section 3**, you must declare when and in what amount you intend to claim the allowance for young couples in first marriage.

You must indicate **in Section 4** if you are not claiming the allowance for young couples in first marriage from the month of the declaration. In this case, you must indicate with an X in the upper right-hand corner of the declaration that you are submitting a modified declaration.

**<u>Block II:</u>** this block must be completed by your employer or payer.