



# **Guide**

## **to the tax advance declaration for claiming the allowance for mothers under the age of 30**

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

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

For your employer or payer to take account of the tax allowance for mothers under the age of 30 for the purposes of assessing your tax advance of your income defined by law, **you need to complete two copies of this declaration and present them to your employer or payer!**

One copy of the declaration shall 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 employer/payer will take the declaration into account for payments made within the tax year following receipt of the declaration.

A tax advance declaration can be presented not only to an employer, but also to payers who provide you with an income as defined by law subject to consolidation into the tax base.

*If you take advantage of the allowance for mothers under the age of 30 without a legal basis, and therefore a payment obligation exceeding HUF 10,000 arises in your tax return, i.e., tax arrears incur, you must pay 12 per cent of that as a difference-penalty together with your tax arrears.*

#### **Who gets the allowance?**

For the allowance for mothers under the age of 30 is eligible a young mother having reached the age of 25 who

- in accordance with Section 29/A (3) a) of the Income Tax Act in respect of **a child by blood or adoption,** or
- in accordance with Section 29/A (3) b) of the Income Tax Act **in respect of a foetus**

**is eligible for claiming a family tax allowance.**

**The allowance is available to a mother under the age of 30 if she becomes eligible for the family tax allowance in respect of her blood child or adopted child, foetus after 31 December 2022, the day before the mother reaches the age of 30.**

As an example, a young mother is eligible for the allowance, if:

- turns 91 days pregnant on 8 February, or
- gives birth to her second child on 15 March, or
- her child was born in the previous year, or
- adopts her husband's child on 6 August,

in all three cases, she is over 25 years old and will turn 30 at the earliest after these events.

#### **Who is not eligible for the allowance?**

A mother is not eligible for the allowance if, for example, she

- gives birth at the age of 23,
- raises a child aged 8 and a child aged 10,
- turns 91 days pregnant in May at her age of 31,
- gave birth to the child in the previous year and gave the child up for adoption.

## How much is the allowance?

The maximum amount of the allowance for mothers under 30 years of age per month of eligibility may not exceed the average gross earnings at the level of the national economy, which **in 2025 is HUF 656 785 per month of eligibility, which means a tax saving of HUF 98 518.**

## What income is involved?

The allowance for mothers under 30 years of age can be claimed on the following income **earned in the qualifying months (accounted for in the qualifying months):**

- 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/allowance),
  - 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<sup>1</sup>,
  - 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),
  - activities carried out in the framework of a contract for the Hungarian Presidency of the Council of the European Union in the second half of 2024,
  - 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.

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<sup>1</sup> Paid under the Employment Promotion and Unemployment Benefits Act.

**The month of eligibility (qualifying month) is the month in which the mother under the age of 30 becomes eligible for the family tax allowance in respect of her blood child, adopted child or her foetus, but not earlier than the month following the month in which she reaches the age of 25.**

The allowance can be claimed at the latest until the last month of the year in which the mother turns 30.

For example, if

- a 26-year-old woman reaches her 91st day of pregnancy on 4 April, she will be eligible from April onwards,
- the mother gave birth to her child on 8 January in the previous year and turns 30 on 8 March of the reference year, she will be eligible for the allowance from January of the previous year to December of the reference year,
- if the 24-year-old mother gives birth to her second child in March and turns 25 on 5 August, she will be entitled to the allowance for young people under 25 until 31 August and to the allowance for mothers under the age of 30 from September.

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

Order in which allowances may be claimed:

1. allowance for mothers with four or more children
2. allowance for young people under the age of 25
3. allowance for mothers under the age of 30
4. personal allowance
5. allowance for young couples in first marriage
6. family tax allowance

The allowance for mothers under the age of 30 and the allowance for young people under the age of 25 cannot be claimed in combination. A mother under 30 who has not yet reached the age of 25 can only claim the allowance from the month following her 25th birthday.

If the tax base is reduced to zero as a result of claiming the allowance, it is not possible to claim the personal allowance, the allowance for young couples in first marriage or the family tax allowance on the income mentioned, but there is no obstacle to claiming **a family contribution allowance** on, for example, wage income.

To claim the family contribution allowance, you must also fill in and send to your employer a tax advance declaration for the family tax allowance.

You should do the same if you have income within the consolidated tax base for which you cannot claim the allowance for mothers under 30 years of age, but you can claim the personal allowance, the allowance for young couples in first marriage, the family tax 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 Block I.

If you change employer in the course of the year and make a new declaration, this is not considered a modified declaration.

You can find more information about the allowance 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?**

If you are a foreign private individual, you can claim the allowance for mothers under 30 years of age and the family tax allowance if you are a national of an EEA country or a non-EEA country bordering Hungary (Ukraine, Serbia) and are eligible for a family allowance, disability allowance or other similar benefit.

You can only claim allowance for mothers under 30 years of age, **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 in order to claim the family tax allowance! The tax identification code shall also be entered in this case.**

## **Completing the tax advance declaration**

### **Block I:**

**In section 1**, you declare to your employer, payer that you are eligible and intend to claim the allowance for mothers under 30 years of age.

**In section 2**, the legal title of the eligibility shall be indicated.

**In point (a)**, the name and tax identification number of the blood **child** born after 31 December 2022 who gives rise to the eligibility to the family tax allowance.

**Point (b) must be marked** if you **become eligible for the family tax allowance** as a pregnant **woman in respect of your foetus after 31 December 2022**. The month and year in which the 91st day of pregnancy occurred shall also be entered.

**In point (c)**, the name and tax identification number of the **child** adopted after 31 December 2022 who gives rise to the eligibility to the family tax allowance.

**Completing only one of these lines is sufficient to qualify for the allowance; if you choose point a) - c), it is sufficient to name one child giving rise to the eligibility for the allowance for mothers under 30 years of age.**

**In section 3**, you must declare whether you would like the **full amount of the tax allowance** to be taken into account when calculating the tax advance or whether you prefer to have the tax allowance taken into account **for a specific amount**.

**You must indicate in section 4 if you no longer wish to claim the allowance from a particular month.** For example, because you are no longer eligible for family tax allowance for your child, or if you have more than one job and your wages from one employer exceed the maximum monthly allowance, so that you cannot legally claim the allowance on the wages from the other employer.

If so, please mark the code box of the “Modified declaration” with an X and indicate 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.

**The declaration must be withdrawn if the difference in payment for the whole tax year would exceed HUF 10,000.** If the young mother does not make a declaration of withdrawal, and the difference in the payment of the tax due in the tax year in the absence of such withdrawal exceeds HUF 10,000, the young mother will be assessed a 12 percent difference penalty on the difference in the tax due. This shall be paid in accordance with the provisions on the liability to pay personal income tax.

**Block II:**

This block must be completed by your employer or payer.