

**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. I hereby declare, that**

spouse name: .....

tax identification code:

Date of marriage . . .

**2. I acknowledge that the allowance for young couples in first marriage can be claimed for no more than 24 months from the month following the marriage.**

**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).**

**I declare, being aware of my liability, that my spouse is also aware of and accepted the contents of this declaration.**

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

Date: .....

**II. Spouse of the private individual claiming the allowance for young couples in first marriage**

name .....

tax identification code:

Name of the employer, payer establishing the tax advance: .....

tax number: --

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

Name of the employer, payer: .....

Tax number of the employer, payer: -- .....

Date:.....

Official signature

## Guide

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

#### **Do you know that you can also submit your tax advance statement in the Online Form Filling Application (ONYA)?**

This is the easiest way to submit your tax advance statement, as the NTCA

- will pre-populate the statement with your personal data available and the data from previous statements,
- forward the completed statement electronically to the employer or payer you have specified.

The statement you filled in on the ONYA interface is stored by NTCA, so it can be edited, modified and resubmitted if necessary.

ONYA can be accessed on the NTCA website through the client gate, if you are registered therein.

If you request your employer or payer to deduct the tax advance from your remuneration, applying the allowance for young couples in first marriage, **complete two copies of this declaration and present it to your employer or payer!**

**A tax advance declaration can be presented not only to an employer, but also to a payer who provides a regular income that is subject to aggregation.**

**The employer** is who pays wages or, in the case of a member who personally contributes to the activities of the business partnership, the business partnership. Wages include wages, and also taxable social security benefits, such as child care benefit, so the declaration can be made in such a case as well.

**A payer** is a domestic provider that provides **a regular income that is subject to aggregation** to a private individual, for example, on the basis of a contract of engagement.

**Regular income** is monthly, weekly wages, work fee, honourable fee, consideration for personal contributions, other benefits.

The employer, the payer, takes the declaration into account within the tax year, for payments mad after its submission. If the information provided in the declaration changes, **you must make a new declaration immediately** - you must mark this with an X in the upper right corner of Block I (**Modified declaration code box**).

If you no longer wish to claim the allowance for young couples in first marriage, you must indicate this in line 4 (for example, because the marital cohabitation is terminated or the full amount of the allowance is now claimed by your spouse). If you change your employer during the year and make a new declaration, **it is not considered as a modified declaration.**

One copy of the declaration must be kept by the employer (payer) and you should keep the other copy, together with the documents required for the preparation of the tax return, within the term of limitation, i.e., until the end of the 5th year following the year of submitting the return.

When determining the tax advance, the allowance for young couples in first marriage can also be claimed by **the spouses together** by dividing the amount.

*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, you must pay 12 per cent of that as a difference-penalty together with your tax arrears.*

#### **Conditions for claiming 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**<sup>1</sup>, so the term spouse also includes a registered partner.

**The allowance for young couples in first marriage**, like the family allowance, **reduces your aggregated tax base**. If you use this declaration to claim the allowance for young couples in first marriage, the allowance will reduce the base of the tax advance, and therefore also the amount of the tax advance payable on your income for the tax year.

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

**The first month of entitlement** is the month after the marriage. The allowance can be claimed for up to 24 months during the marital cohabitation. The allowance is not lost by the private individual even if they become entitled to a family allowance or if either of the parties is already entitled to a family allowance at the time of the marriage. In this case, the allowance for young couples in first marriage can be claimed before the family discount. The 24-month entitlement period is interrupted only if the marital cohabitation dissolves in the meantime.

Example: the parties get married on 14 February. In this case, they are entitled to claim an allowance under this title for the first time in March and last in February in two years, unless in the meantime the marital cohabitation is terminated due to divorce or death. In their case, they will have 10 months of entitlement in the year of the marriage in terms of the allowance for young couples in first marriage.

From 2022 onward, 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 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 entitlement 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 is 4 June 2021, the allowance for young couples in first marriage can be claimed for the months July-December in 2021, but no longer for January 2022. If one of the partners turns 25 on 5 August 2023, the couple will be able to claim the allowance for young couples in first marriage for the remaining 18 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](http://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**

**For 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 indicate the name and tax identification code of your spouse, and the date of your marriage.

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<sup>1</sup> 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).

**To Section 2:** the allowance for young couples in first marriage can be claimed for 24 months from the month following the marriage. As the entitlement also ceases with the dissolution of the marital cohabitation during this period, this fact must be indicated to your employer or payer.

Additional conditions for claiming the allowance

You can only claim the allowance for young couples in first marriage under Act CXVII of 1995 on Personal Income Tax, **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 and not from 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 or to the payer providing regular income in order to claim the family allowance. The tax identification code must also be entered in this case!**

**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.

**For Block II:** these lines must include the name and the tax identification code of the spouse, and if you have an employer who establishes a tax advance, or a payer who provides regular income, their name and tax number.

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