

Payable Social Security Contributions 2023

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| Social security contribution to be paid by those insured from 1 July 2020¹ |
| 18,5% |

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|--|---|--|----------------------------|
| Distribution of contributions to be paid from 1 January 2015 to 30 June 2020* | | | |
| The insured shall pay | | | |
| Pension contribution | Health insurance and labour market contribution | | |
| | Sickness insurance contribution | Monetary health insurance contribution | Labour market contribution |
| 10% | 4% | 3% | 1,5% |

From 1 January 2015 there is no obligation to pay an **early retirement contribution**, regarding that the system of early retirement has been removed from the Act CXXII of 2019 on Entitlements to Social Security Benefits and on Funding These Services (Tbj).² Following the due date, regarding incomes subject to mandatory contributions paid before 1 January 2015 Section 20/A of Tbj. effective on 31 December 2014 shall prevail.

The amount of healthcare service contribution

HUF 9.600 / month
(HUF 320 / day)

Attention!

Foreign companies (employers) who are not obliged to register according to Hungarian legislation, which

- employ employees in the territory of Hungary in such a legal relationship that entails insurance obligation, or
- employ such employees outside the territory of Hungary who fall under the Act CXXII of 2019 on the basis of EC Regulation on the coordination of social security systems or a bilateral agreement on social security concluded by Hungary,

may find more information about how to comply with contribution obligations in our online guideline titled "[Social security contribution and social contribution tax payable by foreign businesses \(undertakings\) not required to register under Hungarian law](#)".

National Tax and Customs Administration

¹ Pursuant to Act CXXII of 2019.

² Act LXXX of 1997.