



## FINACONT TAX NEWSLETTER

### Tax benefit on agricultural jobs



Gábor Kis

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**On 21 April 2015 the Government submitted a bill** under number of T/4452 **to the Parliament** to amend Act CLVI of 2011 on the amendment of tax legislations and related other legislations.

Under the bill submitted **taxpayer employing natural persons aged between 25 and 55 years** with an employment relationship subject to tax liability in a job specified under number 842I of 8<sup>th</sup> main group, 7333 of 7<sup>th</sup> main group and in the 61<sup>st</sup> group of 6<sup>th</sup> main group in FEOR-08 classification system (unified job classification system in Hungary) in effect on 1 January 2012 (hereinafter referred to as **agricultural job**) **shall be eligible for tax benefit on social contribution tax.**

**The employer is allowed to have a tax benefit of 14,5% of the gross salary but not more than 100 thousand Hungarian Forints and can apply this benefit on a monthly basis.** Tax benefit should be pro-rated for part-time jobs.

Taxpayer shall not be eligible for the tax benefit in months when the employee reaches the age of 25 or 55 or if the employee does not work as agricultural worker in any part of the month or is not employed solely for agricultural job. No budgetary institution is allowed to have tax benefit.

**If the bill is adopted, its provisions shall come into effect on 1 July 2015.**

Please contact our colleagues if you wish to have a detailed interpretation of this legislation as this newsletter offers general understanding.

Should you have any questions, please do not hesitate to contact us.

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