

## Payable Social Security Contributions 2024

<b>Social security contribution to be paid by those insured from 1 July 2020<sup>1</sup></b>
<b>18,5%</b>

<b>Distribution of contributions to be paid from 1 January 2015 to 30 June 2020*</b>			
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).<sup>2</sup> 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 11.300 / month  
(HUF 380 / 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**

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<sup>1</sup> Pursuant to Act CXXII of 2019.

<sup>2</sup> Act LXXX of 1997.