

Rödl & Partner

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MUTUAL SUCCESS

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→ Using SZÉP-card to buy food

According to the Government Decree No. 781/2021 (24. XII) – according to the main rule – the amounts credited to the catering sub-account of the SZÉP-card can be used for the purchase of food during the period from 1. February 2022 to 31. May 2022. However, taking into account that the possibility of transition between the sub-accounts has been extended until the end of 2022, any amount paid into any sub-account during the 4 months concerned will be available for spending in grocery stores. This means not only that the full amount of the HUF 450,000.- can be used for food purchases but also that the amounts from previous years and not used previously can also be used for this purpose.

We present with the help of an example how much net income growth can be achieved with almost the same company burden and at the maximum annual SZÉP-card limit.

	Salary income	SZÉP-card benefit
	HUF	HUF
Gross salary	510.000	-
SZÉP-card benefit		450.000
Social contribution tax ¹	66.300	58.500
Personal income tax to be paid by the paying agent ²	-	67.500

Personal income tax to be paid by the employee ³	76.500	-
Contributions payable by the employee ⁴	94.350	
Net benefit	339.150	450.000
Total costs of the company	576.300	576.000

Based on the example shown:

- approx. HUF 576,000.- corporate salary burden and
- in case of using SZÉP-cards instead of a salary payment, using the maximum preferential tax rate, an additional net benefit of almost HUF 111,000.- per year would be available, which the employee could use to buy food during the 4 months concerned, according to the current government decrees.

Contact for more information



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¹ The social contribution tax (13%) is based on the gross salary and the SZÉP-card benefit

² The personal income tax burdening the paying agent (15%) is based on the amount credited to the SZÉP card

³ The personal income tax burdening the employee (15%) is based on the gross salary

⁴ Contributions payable by the employee amount to 18,5%

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