



Opportunities and consistencies in labour law as a result of the COVID-19

KPMG Legal Tóásó Law Firm

6 January 2021

Research and development wage subsidy is available (1/3)

From 4 January 2021 research and development wage subsidy is available for employers again.
There are two types of subsidies: job-creating and job-preserving aid.

Common rules



Obligations of the employer



- Maintenance of the employee's employment for the period of the subsidy;
- The employer shall not reduce the salary of the employee during the period while subsidy is provided.



The duration and amount of the subsidy



Duration of the subsidy: 3 months
Amount of the subsidy: depends on the employee's salary, but cannot exceed HUF 318,920 per employee

Research and development wage subsidy is available (2/3)

Applications may be submitted to the competent government agency until 8 February 2021.

Common rules



Link to other subsidies



- The subsidy may be cumulated with subsidies from other sources as defined in the decree, e.g.: „Investment in the future” program.
- An employer who has previously received research, development and innovation subsidy is not excluded from the subsidy.
- The employer shall not receive simultaneously any other job-creating or job-preserving wage subsidy in respect of the employee covered by the application, e.g. workforce support for enterprises provided from the labor market program (50% per 5 months).



A researcher / developer is an employee if his/her job description contains activities related to research and development, for example engineers and IT specialists.

Research and development wage subsidy is available (3/3)

Different rules between the subsidies

Job-preserving subsidy

Job-creating subsidy

Entitled employers



Any employer may apply for the subsidy given that he/she employs a researcher / developer, and without the subsidy the employer would be forced to terminate the employment of the employee.

Any employer may apply for the subsidy given that it plans to employ a researcher / developer.

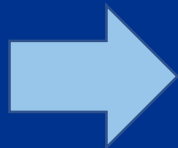
Obligations of the employer



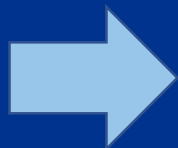
- The affected employee is employed by the employer continuously from 29. December 2020;
- Proof of the existence of at least one of certain economic circumstances, e.g. market loss, stall or termination of supply chain

The statistical headcount must increase by at least 1 person at the employer

The minimum wage has not been set for 2021



- Every year, the government sets the amount of the mandatory minimum wage and minimum guaranteed salary for the following year
- In 2020, this revision has not taken place, the conciliation is still in progress



- The amount of the gross mandatory minimum wage remains 161.000,- HUF;
- The amount of the minimum guaranteed salary remains 210.600,- HUF until an agreement is reached.

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