LABOUR MARKET POLICY TOOLS FEBRUARY 2014 - APRIL 2015

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SERVICES¹

1. Labour market policy services

A) Services of the National Employment Service

Since September 2014 the National Employment Service has been assigned new tasks in relation to public works programmes. Labour centre branch offices have thus been involved in organizing and implementing related training courses, and also in public works-related job brokerage.

The institutional set-up of the public employment body was significantly changed in 2015, in two phases. However, these changes have had no direct impact on labour market services, so these were left unchanged and still available in the period in question in the labour offices – or as of April 2015, in the operational units – integrated in the employment and labour market bodies of the district-level offices of the government offices of the capital and the counties. For a detailed presentation of the changes to the institutional set-up, see Section 16 entitled "The institutional set-up of the central governance, finances and evaluation of employment policy".

B) Further activities of the National Employment Service

Since September 2014 the scope of additional activities performed by labour centres and their branch offices related to public works programmes has also been extended. Beyond the performance checks of work done and the financial implementation tasks of public works contracts, the labour centres have ever since:

- undertaken the professional management and coordination of branch office activities in relation to public works programmes and the professional training of their staff;
- participated in the process of planning financial allocations on public works
 programmes from the National Employment Fund, made decisions on how
 to use decentralized funds, signed official contracts on subsidies belonging
 to their scope of authority, and facilitated the checks concerning the use
 of funds;
- organised training in relation to public works programmes and coordinated the related activities of branch offices.

Branch offices have performed checks on the implementation of official contracts and the justification and validity of requests for public works subsidies.

Labour centres and their branch offices thus perform their tasks related to public works programmes in cooperation with local governments and further organizations.

New tasks in relation to public works programmes

1 This section was elaborated on the basis of the database of the Eurostat Labour Market Policy (LMP) and the Directorate General for Economic and Financial Affairs, DG ECFIN called LABREF. Interventions are analyzed by following the numbering of the list thereof (see Busch-Cseres-Gergely-Neumann, 2013, p. 275).

Reallocation of former tasks not related to employment policy A further change in September 2014 was that the operational tasks of the Employment and Public Works Database were transferred from the National Employment Office to the Central Office for Administrative and Electronic Public Services.

The changes made to the institutional set-up of public employment also had a significant impact on the further activities of the National Employment Service The closure of the National Labour Office on 1 January 2015 led to a reallocation of former tasks which were not related to employment policy (for details see Section 16).

Major regulations: Government Decree 323/2011. (XII. 28.) on the roles and responsibilities of the National Labour Office and the bodies directed and professionally supervised by it; Ministerial Decree 44/2012. (XII. 22.) issued by the Minister for the Economy on the roles and responsibilities of the labour centre branch offices of the district-level (in Budapest: city district-level) branches of the Budapest and County Government Offices; Ministerial Decree 30/2000. (IX. 15.) issued by the Minister for the Economy on labour market services and related subsidies.

New regulations: Government Decree 221/2014 (IX. 4.) amending Government Decrees in relation to the structural reorganization of the Government; Government Decree 320/2014. (XII. 13.) on the designation of the public employment body and the labour and labour safety authority, and the official and further tasks of these authorities.

On-line source: http://munka.hu

ACTIVE LABOUR MARKET POLICIES (ALMPs)

2. Training

As of 15 March 2014 persons receiving a child-care allowance have also been entitled – beyond those receiving child-care support after their child reached the age of one (as opposed to the former limit of one and a half years) – to take part in training courses subsidized by the public employment service, provided that they have no income from a paid job.

Governmental policy put much more emphasis on dual training and its development both at the level of secondary and higher education.

In March 2014 the pilot project no. TÁMOP-2.2.7.B entitled *Model programme for piloting the transfer of vocational content in a dual system*, with a budget of over HUF 1 billion (cca EUR 3.2 million) was launched with the participation of the National Labour Office and the Budapest Chamber of Commerce and Crafts.

Dual training at the level of secondary and higher education

The objective of the programme is to develop dual vocational training based on the experience gained from the programme. New competence descriptions will be elaborated for 18 professions, of which 16 professions will be piloted in a way that participants in the vocational training course will finish their last training year in the form of adult training.

As of 5 September 2014 the Dual Training Council has been operational as a counselling body promoting the development of higher education. Its main task is to promote the dual form of training by elaborating the general and training-specific qualification and evaluation requirements for the curricula of both bachelor and master degrees, and also the qualification and evaluation requirements for organizations and professionals involved in practical training.

In the course of the changes made to the institutional set-up of the public employment service the National Vocational and Adult Training Office was established as an institution belonging to the Ministry for the National Economy to perform tasks related to vocational and adult training (for details see Section 16).

A decree was issued to regulate in detail training subsidies based on the individual decision of the minister supervising vocational and adult training, more specifically subsidies (incl. their rate, conditions, accounting, checks) promoting job creation and subsidies for establishing training workshops and for improving the conditions of practical training implemented in training workshops. The source of these subsidies is the training sub-fund of the National Employment Fund.

For training subsidies the co-financing rate is a maximum of 50%, which can be increased by a further 10% on condition that the training participant is a person with a changed working capacity or a disadvantaged person, or the subsidy is disbursed to a middle-sized company. For small companies the co-financing rate can be increased by a further 20%. The rate of the subsidy per person is the HUF equivalent amount of EUR 3 thousand, and the subsidy must not exceed the HUF equivalent amount:

- of EUR 500 thousand for companies having 50–250 employees,
- of EUR 1 million for companies having 251–500 employees,
- of EUR 1.5 million for companies having 501–750 employees,
- of EUR 2 million for companies having more than 750 employees.

The employer is entitled to the subsidy on condition that at least 50 jobs are created and at least 70% of training participants remain in full-time employment for one and a half years following the end of the training.

The co-financing rate for the cost of establishing or developing training workshops is 73%. The rate of the subsidy per pupil is the HUF equivalent amount of EUR 8 thousand, and the total amount of subsidy must not exceed EUR 2 million. The condition for the subsidy is that at least 50 more pupils employed as apprentices get a placement beyond the total number of

Regulation of training subsidies promoting job creation and of establishing and developing training workshops practical training participants calculated as an average of the number of participants in the two years prior to the submission of the request for a subsidy. This condition must be met by the end of the second school year and sustained continually for at least five school years.

The rate of training subsidy requested by employers for employing job-seekers in job openings has changed. As of 31 March 2015 the rate of employers' own contribution to total costs must be at least 50% as opposed to the former 40%. The rules governing the increase of the co-financing rate are identical with the rules for subsidies promoting job creation.

Major regulations: Act IV of 1991 (Section 14) on promoting employment and unemployment benefits; Act CLV of 2011 on contributions to vocational education and promoting the development of training; Act CLXXXVII of 2011 on vocational education; Act LXXVII of 2013 on adult training; Government Decree 280/2011. (XII. 20.) on the amounts of practical training normative support and the calculation of amounts subject to reductions which can be accounted for as the cost of practical training incurred as vocational education contribution; Government Decree 150/2012. (VII. 6.) on the National Register of Qualifications and the procedure of its amendment; Government Decree 314/2013. (VIII. 28.) on the vocational training agreement; Government Decree 393/2013. (XI. 12.) on the detailed regulations stipulating the licensing procedure and requirements to be met, the registration and the system of checks concerning adult training institutions; Ministerial Decree 27/2012. (VII. 27.) issued by the Minister for the Economy on the professional and exam requirements for qualifications within the responsibility of the Minister for the Economy; Ministerial Decree 21/2013. (VI. 18.) issued by the Minister for the Economy for companies implementing practical training on accounting for the cost of training the company's own employees as vocational education contribution; Ministerial Decree 6/1996. (VII. 16.) issued by the Minister of Labour on financial support promoting employment and on tackling employment crisis situations from the Labour Market Fund; Ministerial Decree 3/2011. (II. 11.) issued by the Minister of Public Administration and Justice on the management and tasks of the regional training centres in charge of adult training and coordinating action tackling regional disparities.

New regulations: Act XVI of 2014 on collective forms of investment and their operators, and amending specific acts on finances; Government Decree 220/2014. (VIII. 29.) amending specific Government Decrees related to higher education; Government Decision 1418/2014. (VII. 23.) on the approval and the inclusion in the action plan of the central project no. TÁ-MOP-2.2.7.B-3-13/1-2014-0001. (entitled Model programme for piloting the transfer of vocational content in a dual system); Ministerial Decree 3/2015.

(II. 13.) issued by the Minister for the Economy regulating training subsidies and subsidies for establishing and developing training workshops, financed from the training sub-fund of the National Employment Fund based on the individual decision of the minister supervising vocational and adult training; Ministerial Decree 8/2015. (III. 30.) issued by the Minister for the Economy amending Ministerial Decree 6/1996. (VII. 16.) issued by the Minister of Labour on financial support promoting employment and on tackling employment crisis situations from the Labour Market Fund, and amending Ministerial Decree 30/2000. (IX. 15.) issued by the Minister for the Economy on labour market services and related subsidies;

3. Job rotation and job sharing

No change has occurred in the regulation of this active labour market policy tool.

Major regulations: Act CXXIII of 2004 on promoting the employment of career starters, unemployed persons over the age of 50 and those seeking employment after parental leave or taking care of a family member, and employment with an internship (Section 8/B).

4. Employment incentives

Among the changes introduced as part of the Job Protection Act in the field of employment incentives, as of January 2015 further changes were made – beyond those minor changes effected after January 2014 – to the most significant tool in favour of certain target groups: persons receiving or having received child-care allowances, child-care benefits or child-care support. Parttime employment is no longer taken into consideration when calculating the amount of social contribution tax credit for employees belonging to these target groups. Thus the tax credit can be effected up to the amount of HUF 100 thousand (approx. EUR 323)², and not in proportion to the duration of part-time employment.

As of July 2014 the system of development tax credits was changed on the basis of the categorization of regions defined by the European Commission for the period 2014–20. Changes were primarily made with a view to equal opportunity considerations. For effecting tax credits the following conditions apply:

- starting investment by a small and middle-sized enterprise;
- starting investment by a large enterprise in the regions of North Hungary, North Great Plain, South Great Plain, South Transdanubia, Central Transdanubia or Western Transdanubia;
- starting investment by a large enterprise aimed at a new economic activity in eligible settlements in the region of Central Hungary.

Changes in the system of development tax credits

2 An exchange rate of 1 EUR = 310 HUF is used throughout the chapter.

The co-financing rate (that is the percentage of subsidy in proportion to the total of eligible costs) for large enterprises is 50% in the regions of North Hungary, North Great Plain, South Great Plain and South Transdanubia, 35% in Central Transdanubia, 25% in Western Transdanubia, and either 20% or 35% in the eligible settlements in the region of Central Hungary. These rates reflect a 5% reduction in the central and western Transdanubian counties. Moreover, the change had a negative impact on large enterprises that had planned investment in non-eligible settlements in the region of Central Hungary – in Budapest and County Pest.

On top of the rates presented above a further 20% of co-financing is available for small companies and a further 10% for middle-sized companies. Provided that the planned starting investment is located in a non-eligible settlement in the region of Central Hungary the co-financing rate is set at 20% for small companies and at 10% for middle-sized companies.

A cap is set for big investments, inasmuch as the co-financing rate is set at 50% of the original rate for amounts ranging from EUR 50 to 100 million, and at 34% for amounts exceeding EUR 100 million.

A further change in favour of small and middle-sized enterprises is that the expected output values reflecting the conditions set for tax credits were halved.

In the four tax years following the first request for a subsidy the average number of staff should be increased by 10 instead of 20 employees for small enterprises and by 25 instead of 50 employees for middle-sized enterprises. Alternatively, the annual total personnel cost should be increased to the equivalent of 25 instead of 50 times the minimum wage for small enterprises, and to 50 instead of 100 times the minimum wage for middle-sized enterprises in comparison to the level prior to the launch of the investment.

Major regulations: Act IV of 1991 on promoting employment and unemployment benefits; Act CXXIII of 2004 on promoting the employment of career starters, unemployed people over the age of 50 and those seeking employment after parental leave or taking care of a family member, and employment with an internship; Government Decree 69/2012. (IV. 6.) amending the Government Decree on the subsidies available for preserving the net value of salaries and on the amount of pay-rise expected in 2012 to preserve the net value of salaries and the amounts of fringe benefits to be considered; Government Decree 27/2013. (II. 12.) on the establishment and operation of free enterprise zones and the rules stipulating tax credits; Ministerial Decree 6/1996. (VII. 16.) issued by the Minister of Labour on financial support promoting employment and on tackling employment crisis situations from the Labour Market Fund (Sections 11 and 18).

New regulations: Act XXV of 2014 amending specific acts on taxation and related acts; Act LXXIV of 2014 amending specific acts on taxation and related

acts, and amending Act CXXII. of 2010 on the National Tax and Customs Office; Government Decree 165/2014 (VII. 17.) on development tax credits.

5. Sheltered employment and vocational rehabilitation

As of 21 November 2014 accredited sheltered employers offering permanent or transit employment are required to employ disabled people (in Hungarian terminology: people with a changed working capacity) to the level of 30% instead of 50% of their staff. Beyond that employers are entitled to receive the full amount of subsidy if the working time of their employees in rehabilitation employment reaches a minimum of 4 instead of 5 hours on average per day.

A new decree was issued to reinforce the tasks and responsibilities of the National Office for Rehabilitation and Social Affairs as a body financed from the central budget and operating as a central office under the supervision of the minister responsible for social policy and pensions.

Major regulations: Act CXCI of 2011 on the allowances of people with a changed working capacity and the amendment of specific acts; Government Decree 327/2011. (XII. 29.) on the procedural rules related to the allowances of people with a changed working capacity; Government Decree 95/2012. (V. 15.) on the National Office for Rehabilitation and Social Affairs and on the roles and responsibilities of the bodies under its professional supervision; Government Decree 327/2012. (XI. 16.) on the accreditation of employers of people with a changed working capacity and on the central budget subsidies for the employment of people with a changed working capacity; Ministerial Decree 38/2012. (XI. 16.) of the Ministry of Human Resources on the rules governing the fees to be paid for the accreditation procedure by the employer of people with a changed working capacity; Ministerial Decree 7/2012. (II. 14.) of the Ministry of National Resources on the detailed rules related to comprehensive qualification; Ministerial Decree 8/2012. (II. 21.) of the Ministry of National Resources on vocational rehabilitation experts. New regulations: Government Decree 221/2014. (IX. 4.) amending Government Decrees in relation to the structural reorganization of the Government; Government Decree 285/2014. (XI. 20.) amending Government Decree 327/2012. (XI. 16.) on the accreditation of employers of people with a changed working capacity and on the central budget subsidies for the employment of people with a changed working capacity; Government Decree 74/2015 (III. 30.) on the National Office for Rehabilitation and Social Affairs

6. Direct job creation

Public works programmes are still the number one tool for direct job creation. In this context a decision was made to cater for public works programmes from May to December 2014 for 200 thousand people, on a monthly average.

Two hundred thousand public works employees per month on average The tasks of the minister responsible for public works programmes were reinforced in a decree by adding the analysis and evaluation of these programmes to the existing tasks of planning and management.

In comparison to those ones of 2013 the objectives of public works programmes were extended to include public works producing added value through jobs that are characteristic of the local labour market and public works leading to the establishment of a social cooperative.

In 2015 these objectives were further extended to provide for the widest possible accessibility to tools promoting the open labour market (re)integration of people involved in public works programmes, especially the disadvantaged target groups. New objectives include the promotion of development schemes based on local facilities such as small private gardens, improvement of the living conditions and social integration of the Roma population, smoothing territorial and seasonal labour market imbalances, and the creation of opportunities for the local country population to prevent their moving away from the area.

As of December 2014 the number of months that one could spend as a participant in a short- or longer term, or national-level public works programme was no longer defined for the calendar year, but for each programme, separately. The duration of participation in longer term, or national-level public works programmes is again 12 months, which can be extended by a further 6 months following expiry. In longer term, or national-level public works programmes persons receiving rehabilitation subsidies are eligible to participate by working 4–8 instead of 6–8 hours per day. The organizational and material costs of longer term, or national-level public works programmes are also eligible.

The co-financing rate of the investment and material costs of model programmes and the further public works programmes built on them was differentiated depending on the number of public works employees.

As of 1 January 2015 job-seekers refusing a job offer that was placed in line with the related rules are excluded from public works programmes for three months. Moreover, people employed in public works programmes are also obliged to accept job offers placed by the public employment service while still working in the public works programme.

As of 25 March 2015 the Ministry of the Interior launched a website on public works programmes at http://www.kozfoglalkoztatas.kormany.hu. The aim of the website is to widely publicise the system of public works programmes, training and services, current and planned public works programmes, news, events and research findings.

Major regulations: Act CVI of 2011 on public works and amending acts related to public works and other acts; Act I of 2012 on the Labour Code; Gov-

Changes to the duration of participation in public works programmes

The conditions for exclusion from public works programmes were extended

Launching a website on public works programmes

ernment Decree 375/2010. (XII. 31.) on the subsidies related to public works programmes; Government Decree 170/2011. (VIII. 24.) on setting the wage for public works and the guaranteed minimum wage for public works; Government Decision 1142/2013. (III. 21.) to transfer certain pieces of land by the National Fund of Land for free use to the local governments to implement public works programmes; Government Decision 1624/2013. (IX. 5.) to prepare for the implementation of training related to public works programmes. New regulations: Government Decree 221/2014. (IX. 4.) amending Government Decrees in relation to the structural reorganization of the Government; Government Decree 296/2014. (XI. 28.) amending Government Decree 375/2010. (XII. 31.) on the subsidies related to public works programmes and Government Decree 393/2013. (XI. 12.) on the detailed regulations stipulating the licensing procedure and requirements to be met, the registration and the system of checks concerning adult training institutions; Government Decision 1199/2014. (IV. 1.) on the 2014 objectives of public works programmes; Government Decision 1277/2014. (IV. 30.) on the issues related to public works programmes in the period May to December 2014; Government Decision 1082/2015. (III. 3.) on the 2015 objectives of public works programmes and amending Government Decision 1044/2013. (II. 5.) in relation to decisions concerning public works programmes.

On-line source: http://www.kozfoglalkoztatas.kormany.hu

7. Start-up incentives

In October 2014 the call for proposals entitled "Promoting entrepreneurship for young people" was published in the framework of the Economic Development and Innovation Operational Programme. The objective of the call was to help young people planning new individual or micro enterprises to launch their own enterprise. The programme has two pillars. On the one hand, organizations specializing in the promotion and development of enterprises offer related services to young people and help with the elaboration of business plans. On the other hand the programme provides for funds in the form of grants so that young entrepreneurs with an accepted and viable business plan can accomplish their business plans.

Major regulations: Act IV of 1991 on promoting employment and unemployment benefits (Section 17); Ministerial Decree 6/1996. (VII. 16.) issued by the Minister of Labour on financial support promoting employment and on tackling employment crisis situations from the Labour Market Fund (Section 10).

On-line source: http://palyazat.gov.hu/doc/4386

SUBSIDIES

8. Subsidies and support for the unemployed (job-seekers)

Up to 28 February 2015 no changes have occurred concerning the passive employment policy tools. The types and amounts of subsidies available throughout 2014 are shown in Table 1 of *Cseres-Gergely–Varadovics* (2014). In January and February 2015 only those subsidies increased which were calculated as a certain percentage of the minimum wage. The maximum amount of jobseekers' subsidy is HUF 105 thousand (EUR 338) per month or HUF 3.5 thousand (EUR 11.3) per day. The amount of unemployment benefit prior to receiving the old age pension is HUF 42 thousand (EUR 135) per month or HUF 1.4 thousand (EUR 4.5) per day.

The regular social benefit was terminated

On 1 March 2015 significant changes entered into force in the social welfare system (for details see Section 11). The regular social benefit as known before was abolished. In its place an employment substitution subsidy can be disbursed to people who reach pensioner age within a period of 5 years and those entitled to such a subsidy on the basis of a local government decree. Similarly to those entitled to an employment substitution subsidy these people are also obliged to register as job-seekers and to cooperate with the public employment service.

Another form of subsidy – instead of the regular social benefit – is the subsidy for health impairment and child supervision, which is disbursed to those suffering from health impairment or cannot provide for supervision for their child below 14 years of age.

Major regulations: Act IV of 1991 on promoting employment and unemployment benefits; Act III of 1993 on social administration and social benefits (Section 25).

New regulations: Act XCIX of 2014 on the central budget of Hungary for the year 2015.

9. Early retirement

Early retirement is still not an option since it was abolished as of 1 January 2012. The only exception from this stipulation is women having spent at least 40 years in a paid job – see Section 13.

COMPREHENSIVE INTERVENTIONS (COMPREHENSIVE PROGRAMMES)

The new comprehensive programmes in the EU's 2014–2020 programming period

In the programming period 2014–20 projects with an influence on employment policy and co-financed by the European Union will be launched in the framework of the Economic Development and Innovation Operational Programme (abbreviated EDIOP, in Hungarian as GINOP). Priority 1 and 2

of the former operational programme (abbreviated SROP, in Hungarian as TÁMOP) will be followed up by Priority 1 (Promoting the competitiveness and employment potential of enterprises) and Priority 5 (Promoting employment and adaptability of enterprises) in GINOP.

Eligible activities that promote employment and the labour market integration of job-seekers and disadvantaged people are also found in the Territorial and Settlement Development Operational Programme (abbreviated in Hungarian as TOP), the Human Resource Development Operational Programme (abbreviated in Hungarian as EFOP) and the Competitive Central Hungary Operational Programme (abbreviated in Hungarian as VEKOP).

The most important objectives of GINOP are the following:

- creating the conditions for boosting the employment opportunities offered by small and medium-sized enterprises;
- strengthening the employment capacities of social enterprises;
- improving access to apprenticeship opportunities, increasing the entrepreneurial spirit among young people;
- access for a large number of unemployed or inactive people to labour market programmes implemented by non-governmental organizations;
- integration of job-seekers, especially the low-skilled, to the labour market;
- improving access to training opportunities aimed at developing the labour market competences of the working age population, especially the lowskilled;
- improving the quality of education and training systems and their capacity to adapt to labour market needs.

According to the plans, the objectives mentioned above will be met primarily by subsidies. Such subsidies may involve training subsidies, subsidies for the employment of disadvantaged workers or disabled workers, or subsidies compensating the additional costs of disabled people, and the various forms of grants offered to small and medium sized enterprises.

As of October 2014, before the approval of the operational programme by the European Commission, three calls for proposals contributing to the objectives mentioned above were launched:

- Enhancing flexible employment in the 'convergence' regions: the programme aims at increasing the employment of groups that need to reconcile work with private life. Such groups are, in the first place, parents with small children, those who want to combine work with studying, and those who care for elderly or impaired family members.
- Helping the entrepreneurship of young people: this programme supports
 young people who intend to become an entrepreneur or start an enterprise,
 on the one hand by developing the knowledge and skills necessary for this,
 and, on the other hand, by helping them prepare their business plan by providing expertise and financial support.

Youth Guarantee Programme: in the framework of this programme the employment service provides personalized help for young people aged 15–25 who are not in employment or education. The employment service has to offer within 6 months (in later times within 4 months) an opportunity to the unskilled to obtain a vocational qualification and to those with a qualification an opportunity to obtain work experience in the private sector. Hungary has made a specific commitment to introduce the Youth Guarantee Programme which is described in detail in the National Youth Strategy.³

Priority 1 of the Human Resources Development Operational Programme (EFOP) is active inclusion, which covers the objectives of the inclusion of marginalized communities and the incentives for the social economy and enterprises. In line with this, the projects to be financed under the priority axis called 'Cooperating society' will serve, among others, the improvement of the employability of people who face disadvantages in the labour market, the Roma and people with disabilities, as well as their integration into the labour market.

One of the objectives of this programme is to improve the employment opportunities and self-sustaining capacity in the social economy of people who are disadvantaged from a labour market perspective, primarily the Roma. To that end, financial support will be dedicated to social enterprises and social co-operatives that provide services aimed at improving the self-employment opportunities of disadvantaged people, especially the Roma.

The action plans linked to each of these operational programmes have not yet been drawn up, therefore there is no available information on the exact list and description of the planned interventions and the financial resources allocated to them.

In 2014 TÁMOP provided financial support to the following four programmes: 'Supporting the entrepreneurship of young people' (2.3.6), 'Back to learning' (2.1.6), 'Development of the social economy' (2.4.3.D), 'Comprehensive and environmentally conscious programme of employers for territorial development aimed at the enhanced employment of the disadvantaged and low-skilled labour force'.

The first programme is linked to the Youth Guarantee Programme and has already been described under section 7. The other programmes support the public work scheme in some form. Programme 2.1.6 supports the training of low-skilled adults in training adjusted to labour market needs, which is implemented practically through the training of those involved in public works programmes. Programmes 2.4.3.D and 2.4.3.F support social enterprises, primarily social co-operatives with the aim of creating pathways out of public works programmes and onto the open labour market. The budget available for these programmes amounts to HUF 6.12 billion.

Continuing SROP/ TÁMOP-programmes

3 Available as an annex to Parliament Decision 88/2009 (X. 29.).

In 2015, an additional HUF 7.39 billion will be made available for the following two schemes: 'Helping the rehabilitation and employment of people with disabilities' and 'Improving the employability of disadvantaged people (decentralised labour market programmes in the 'convergence' regions)'. Both of these will finance the regular comprehensive programmes for the prioritised target groups.

Major regulations: Government Decree 132/2009. (VI. 19.) on subsidies provided in the frameworks of measure 1.1.2 'Decentralised programmes for the employment of disadvantaged people' (Priority 1 of Social Renewal Operational Programme), and measure 1.1.1 'Helping the rehabilitation and employment of people with disabilities' (Priority 1 of Social Renewal Operational Programme); Government Decree 175/2010. (V. 13.) on subsidies provided in the frameworks of measure 1.1.4 "Improving the employment of disadvantaged people in the Central Hungary Region' (Priority 1 of the Social Renewal Operational Programme); Government Decision 1016/2013. (I. 18.) on the action plan for Priority 1 of the Social Renewal Operational Programme, and on the approval of specific calls for proposals.

New regulations: Government Decree 255/2014. (X. 10.) on the rules of state aid within the meaning of community law on competition concerning the financial resources allocated to the 2014–2020 period; Government Decision 1208/2014. (IV. 1.) on the amendment of the action plan for 2011–2013 of priority 2 of the Social Renewal Operational Programme; Government Decision 1254/2014. (IV. 18.) on the amendment of the action plan for 2011–2013 of priority 2 of the Social Renewal Operational Programme; Government Decision 1172/2015. (III. 24.) on the adoption of the action plan for 2011–2013 of the Social Renewal Operational Programme; Government Decision 1210/2015. (IV. 10.) on the adoption of the annual development framework for 2015 of the Human Resources Operational Programme.

On-line source: http://palyazat.gov.hu

POLICY TOOLS WITH AN EFFECT ON THE LABOUR MARKET

10. System of taxes and social security contributions

No significant changes occurred in the system of relevant taxes and social security contributions in the period in question. The extension of the scope of eligibility concerning family tax credits may have a positive impact on the net income. Tax credits may be applied also by the spouse of the family member eligible for a family allowance.

Now beyond the income generated from a paid job also the income generated from other individual economic activities is added to the tax base used for calculating the amount of tax credit. However, in order to apply the tax credit in relation to remunerations in kind, two thresholds were introduced, both of which is lower than the former threshold of HUF 500 thousand (EUR 1,613), and it may thus have a negative impact on the net salary.

The monthly amount of health service contribution is raised from HUF 6,810 (EUR 21.9) to HUF 6.930 (EUR 22.3), so its amount per day is HUF 231 (EUR 0.74) in 2015.

Major regulations: Act CXVII of 1995 on the personal income tax; Act LXXXI of 1996 on the corporate tax and the tax on dividends; Act LXXXI of 1997 on social security pensions; Act XCII of 2003 on the procedures of taxation; Act CXX of 2005 on the simplified contributions concerning public dues; Act CXXVII of 2007 on the value-added tax; Act LXXV of 2010 on simplified employment; Act CXLVII of 2012 on the tax for small taxpayers and the small enterprise tax; Act CLXXVIII of 2012 amending specific acts on taxation and related acts.

On-line source: http://www.nav.gov.hu/

11. Other transfers

Changes in the system of social transfers

On 1 March 2015 significant changes occurred in the system of social transfers. As of this date decisions concerning state-regulated mandatory transfers are made uniformly at district level. Such transfers are old-age subsidies, active age subsidies (employment substitution subsidy, subsidy for health impairment and child supervision), care-taker subsidy, individual and normative public health subsidy, and entitlement to public health services.

The regular social benefit was replaced by the employment substitution subsidy, and two new types of transfer, subsidy for health impairment and child supervision. The employment substitution subsidy can be disbursed to people who reach pensioner age within a period of 5 years and those entitled to such subsidy on the basis of a local government decree. The new types of subsidy can be disbursed to people who have health impairment or those unable to supervise their child below 14 years of age. The amount of subsidy is to be calculated similarly to the rules applied previously to calculate the amount of the regular social benefit, only the ceiling of the family income is changed. The amount of subsidy must not exceed 90% of the net amount of the public works wage, a maximum amount of HUF 46,662 (EUR 150.5) in 2015. Provided that a family member is also entitled to the employment substitution subsidy, the maximum amount of subsidy is HUF 23,862 (EUR 77).

Beyond that, local governments shall decide on the types and eligibility criteria of further transfers. The uniform name of such transfers shall be settlement-level transfers.

Child-care benefits

Up until 1 January 2015 child-care benefits were left unchanged, as presented in detail in Table 5 by *Busch–Cseres-Gergely* (2012).

As of 2015 the name of the pregnancy-puerperal benefit is changed to babycare benefit. The scope of entitlement has been extended to both the baby-care and the child-care benefit, and the method of calculation in calendar days in order to set the base of the amount of the benefit has also changed.

Major regulations: Act LXXX of 1997 on the eligibility rules concerning social security benefits and private pensions, and the financial cover of these services; Act LXXXIII of 1997 on the services of mandatory health insurance; Act LXXXIV of 1998 on the support for families; Government Decree 328/2011. (XII. 29.) on the fees payable for basic child-care welfare services and professional child protection services and the evidence acceptable when applying for such services;

New regulations: Act CXI of 2014 amending specific acts on health-care and health insurance and related acts; Act CCXXIV of 2013 amending specific acts related to the modifications of child-care benefits and to the extension of the range of exemption from paying the social contribution tax; Act XCIX of 2014 on the central budget of Hungary for the year 2015.

12. Contractual terms of employment, labour law

The Labour Code was only slightly changed. As of 1 January 2015 employees having three or more children may request – until their child is 5 years of age – a modification to their work contract by halving the general daily number of full-time working hours, and continue work part-time.

Major regulations: Act LXXV of 2010 on simplified employment; Act I of 2012 on the Labour Code.

New regulations: Act XCIX of 2014 on the central budget of Hungary for the year 2015.

13. Old age and disability pensions - disability subsidies

For women having spent at least 40 years in a legal or contractual arrangement that entitles them to a full amount of pension, regardless of their age, the time spent in the mandatory summer practical training of pupils learn-

Corrections as to the calculation of the 40-year period of entitlement for women

ing in vocational training or vocational secondary education is considered eligible when calculating the period justifying entitlement to a pension. It was decided that this period of entitlement includes the periods when the person received child-care benefit, child-care allowance, pregnancy-puerperal benefit or child-care support for a child below the age of three, or a care-taker subsidy for a severely disabled person who is the person's own or adopted child below the age of twelve.

Within the 40-year period of entitlement the period spent in a paid working arrangement must be at least 32 years. Exceptions are the persons receiving a care-taker subsidy for a severely disabled child, which sets the minimum period of paid work at 30 years, and persons raising at least five children, which reduces the minimum period by one year, adding one further year for each following child, but the period of entitlement must not be reduced by more than 7 years.

On 31 December 2014 the opportunity in certain jobs to acquire entitlement for a pension prior to the statutory pension age by accounting for a reduced period of entitlement was abolished.

A new decree was issued to reinforce the tasks and responsibilities of the Central Administration of National Pension Insurance as a body financed from the central budget and operating as a central office under the supervision of the minister responsible for social policy and pensions.

Disability pensions – disability subsidies

No change has occurred in the regulation of disability and rehabilitation transfers in the period observed.

Major regulations: Act LXXXI of 1997 on social security pensions; Act CXCI of 2011 on the allowances of people with a changed working capacity and the amendment of specific acts; Government Decree 327/2011 (XII. 29.) on the procedural rules related to the allowances of people with a changed working capacity; ; Government Decision 1150/2013 (III. 22.) on the implementation in the public health sector of Government Decision 1700/2012 (XII. 29.) on the pension policy principles to be applied in the public sector; Government Decision 1599/2013 (IX. 3.) on the implementation in education and vocational education of Government Decision 1700/2012 (XII. 29.) on the pension policy principles to be applied in the public sector.

New regulations: Act XCIX of 2014 on the central budget of Hungary for the year 2015; Government Decree 90/2014 (III. 20.) amending Government Decree 168/1997 (X. 6.) on the implementation of Act LXXXI of 1997 on social security pensions and Government Decree 333/2011 (XII. 29.) on the rules governing entitlement to a pension prior to the statutory pension age, allowances based on a period of entitlement; ballet artists' allowances and

miners' transitional allowances, and amending specific related government decrees; Government Decree 73/2015. (III. 30.) on the Central Administration of National Pension Insurance.

14. Wage bargaining, wage regulation and interest representation

The system of minimum wages valid in 2014 is presented in Table 2 of *Cseres-Gergely–Varadovics* (2014). The amounts applicable in 2015 are summed up in *Table 1*.

	Minimum wage	Guaranteed wage minimum
Regular	4,830	5,620
Employed in a public works programme	3,639	4,666
Workgroup leader employed in a public works programme	4,004	5,134
Simplified employment	4,106	4,777

Table 1: Amounts of minimum wages on 1 January 2015 (HUF/day)

Major regulations: Act XCIII of 2011 on the National Economic and Social Council; Government Decree 170/2011. (VII. 24.) on setting the minimum wage and the guaranteed wage minimum to be applied in public works programmes; Government Decree 483/2013. (XII. 17.) on setting the mandatory minimum wage and the guaranteed wage minimum.

New regulations: Government Decree 347/2014 (XII. 29.) on setting the mandatory minimum wage and the guaranteed wage minimum; Government Decree 376/2014 (XII. 31.) on the amendment of Government Decree 170/2011. (VII. 24.) on setting the mandatory minimum wage and the guaranteed wage minimum to be applied in public works programmes, and the amendment of Government Decree 63/2006 (III. 27.) on the rules governing the request and decision procedures and disbursement of cash and in-kind social transfers.

15. Measures related to migration and mobility

The 31 December 2013 deadline for making a decision on the *de minimis* support of domestic travel and the transportation of groups of people was prolonged up to 30 June 2014.

In order to issue a unified permit necessary for the employment of citizens from a third country, introduced as of January 2014, a set of employment criteria were defined that the labour centre may use to turn down the procedure. Such criteria are the following:

 the citizen from a third country would take up such work for which a training course – funded from the National Employment Fund – is either in progress or will finish prior to the envisaged start date of employment; The issue of a unified permit may be rejected along a set of further criteria

- the employer carried out mass redundancy in the year preceding the submission of the request;
- the kind of job for which the citizen from a third country would be hired is affected by a strike which is in progress with the employer;

the employer wishes to pay a basic salary and remuneration to the citizen from a third country whose amount is less than 80% of the national average basic salary.

Changes of rules in relation to the housing subsidy

As of 1 January 2015 the rules governing housing subsidies have slightly changed. Job-seekers become eligible if they are registered for one month as opposed to the former three months. If the job-seeker signs a work contract with their previous employer, the subsidy can be disbursed only if their new place of work is not the same as the former one. However, the former duration of the subsidy is decreased from 18 to 12 months. The former system where the amount of subsidy was linked to its duration was abolished. The amount was set at HUF 100 thousand (approx. EUR 323) for the twelve months. The amount of the subsidy is increased to HUF 150 thousand (approx. EUR 484) if requested by two close relatives for the same housing facility and both of them are entitled, and to HUF 200 thousand (approx. EUR 646) if requested by three or more persons. People having exhausted the subsidy become eligible to, and may request it again, within two instead of three years.

Major regulations: Act IV of 1991 on promoting employment and unemployment benefits; Government Decree 39/1998. (III. 4.) on support aimed at the reduction of burdens related to commuting to work, and on the support of labour force recruitment; Government Decree 355/2007. (XII. 23.) on the transitional rules related to the free movement of the labour force applied by the Republic of Hungary for persons having the right to free movement and residing in the country; Government Decree 355/2009. (XII. 30.) on the rules regulating the employment of citizens from third countries without a work permit in the territory of the Republic of Hungary; Government Decree 445/2013. (XI. 28.) on the issue of work permits for citizens from third countries on the basis of non-united request procedures, on the exemptions from the obligation for obtaining a work permit; on the tasks of the labour centre of the county (capital) government office on the issue of an opinion as an official authority in the united procedure, on reporting the employment of citizens from third countries who can be employed without a work permit in Hungary, and the reimbursement of remunerations.

New regulations: Government Decree 89/2014 (III. 20.) amending specific Government Decrees on employment; Government Decree 354/2014 (XII. 29.) amending specific Government Decrees on employment.

16. The institutions of management, financing and evaluation of employment policy

The transformation of the institutional set-up of employment policy was launched at the same time as the structural reorganization of the government. The most important change, as stipulated in the regulation on the tasks and responsibilities of the government, is that the National Labour Office ceased to be – as of June 2014 – a central government body under the supervision of the minister for the economy.

On 1 January 2015 the National Labour Office was terminated without a successor. As of this date the National Employment Service – headed by the minister responsible for employment policy – is made up of the employment and labour market bodies of the government offices of the capital and the counties – that is the labour centres – and the district-level offices of the employment and labour market bodies of the government offices of the capital and the counties – that is the branch offices of labour centres.

Upon its termination the tasks and responsibilities of the National Labour Office were reallocated. Its tasks related to employment policy are managed by the minister responsible for employment policy. The rules of operation of the Ministry for the Economy detail the organizational structure and the tasks and responsibilities necessary to implement the objectives of employment policy. The activities of the state secretary responsible for the labour market and training is supervised by the minister for the economy. The two deputy state secretaries supervised by the state secretary are the deputy state secretary responsible for the labour market and the deputy state secretary responsible for vocational training and adult training.

The deputy state secretary responsible for the labour market is in charge of directing the work of the Unit of the Labour Market, Unit of Labour Market Programmes, Unit of Labour Market Regulation, Unit of Labour Inspection, Unit of Employment Inspection, and the Unit of Job Brokerage and Coordination.

The deputy state secretary responsible for vocational training and adult training is in charge of directing the work of the Unit of Training Development and Institutional Supervision and the Unit of Vocational Training and Adult Training Regulation.

As of 15 December 2014 the tasks related to vocational and adult training are performed by the National Vocational and Adult Training Office, a new institution belonging to the Ministry for the National Economy. The Office is a body financed from the central budget and operates as a central office under the supervision of the minister responsible for vocational training and adult training.

The national Labour Office was terminated, its tasks were reallocated Among others, the Office took the role of the National Labour Office of designing, elaborating and maintaining the National Register of Qualifications, of the procedure of licensing adult training activities, of elaborating the system of requirements, and the task of registering and checking institutions pursuing adult training activities. Accordingly, it is the responsibility of the Office to dispose of the funds available from the training sub-fund of the National Employment Fund.

The public administration tasks related to work safety and labour inspection belong to the minister responsible for employment policy, and these tasks are performed by the work safety and labour inspection body of the government offices of the capital and the counties, i.e the work safety and labour inspection offices.

The areas of health at work and work hygiene are taken over by the Office of the Chief Medical Officer.

As of 2015 the Office for National Economic Planning was also terminated. Its remaining tasks are taken over by the ministry headed by the minister responsible for the strategic planning of regional development, presently the Ministry for the National Economy.

Further changes for the sake of a unified organizational essystem of government offices tu

As of 1 April 2015 the institutional system was affected by further changes as a consequence of the reform targeting a uniform organizational structure for government offices. Thus the public employment body is made up of the ministry headed by the responsible minister, the employment and labour market bodies of the government offices of the capital and the counties, and the district-level offices of the employment and labour market bodies of the government offices of the capital and the counties. The main element of these changes is that the former employment and labour market bodies were turned into units, whose tasks and responsibilities belong now uniformly to the government office and its head, a designated government officer. Government offices are made up of district-level offices with a structure made up of units, and district-level offices are headed by district-level office managers.

The 2015 budget heading of the National Employment Fund in the central state budget is presented in *Table 2*. The direction of the budget of employment policy is still determined by two major areas: passive unemployment subsidies and public works programmes. As of 2012 the emphasis was shifted from passive subsidies and – to a lesser extent – active labour market programmes to public works programmes.

Regarding the structure of expenditure from the National Employment Fund the former proportions of 20% for public works programmes and 40% for passive subsidies turned around by 2012. In 2014 the planned budget of HUF 183.1 billion (EUR 0.59 billion) allocated to public works programmes was further increased by an amount of HUF 47.3 billion (EUR 0.15 billion), which represents a 35% increase as compared to the actual amount disbursed

Increased amount of allocation to public works programmes in the previous year, while this latter is considered the base for a 60% increase in allocations for 2015. This way the planned budget allocations to public works programmes and to unemployment benefits (job seekers' assistance) take a share of 63% and 12% respectively, so these two will take 75% of the total expenditure of the Fund.

Major regulations: Act CXXX of 2009 on the 2010 central budget of Hungary; Act CLXIX of 2010 on the 2011 central budget of Hungary; Act CXXX-III of 2011 on the implementation of the 2010 central budget of Hungary; Act CLXXXVIII of 2011 on the 2012 central budget of Hungary; Act CLV of 2012 on the implementation of Act CLXIX of 2010 on the implementation of the 2011 central budget of Hungary; Act CCIV of 2012 on the 2013 central budget of Hungary; Act CXCIII of 2013 on the implementation of Act CLXXXVIII of 2011 on the implementation of the 2012 central budget of Hungary; Act CCXXX of 2013 on the 2014 central budget of Hungary; Act LXXII of 2014 on the implementation of Act CCIV of 2012 on the implementation of the 2013 central budget of Hungary; Act C of 2014 on the 2015 central budget of Hungary; Government Decree 169/2011. (VIII. 24.) on the Employment and Public Works Database; Government Decree 248/2011. (XII. 1.) on the establishment of the Office for National Economic Planning; Government Decree 323/2011. (XII. 28.) on the roles and responsibilities of the National Labour Office and the bodies directed and professionally supervised by it; 1426/2012. (X. 4.) on the approval of the special project no. TÁMOP 2.4.8-12/1 (entitled "Development of health and safety at work, development of labour inspection") and its inclusion in the action plan; Government Decision 1507/2012. (XI. 16.) on the approval of the special project no. TIOP-3.2.1-12/1-2012-0001 (entitled "Establishment of an integrated system by developing the infrastructure of the public employment service") and its inclusion in the action plan; Ministerial Decree 18/2013. (VI. 11.) of the Ministry for the Economy on the management and use of the National Employment Fund.

New regulations: Government Decree 152/2014 (VI. 6.) on the roles and responsibilities of the members of the government; Government Decree 221/2014 (IX. 4.) amending specific Government Decrees in relation to the structural reorganization of the Government; Government Decree 318/2014 (XII. 13.) amending specific Government Decrees in relation to the termination of the National Labour Office and the establishment of the National Vocational and Adult Training Office; Government Decree 319/2014 (XII. 13.) on the National Vocational and Adult Training Office; Government Decree 320/2014 (XII. 13.) designating the public employment body, the work safety and labour inspection office and on the official and other tasks of these bodies; Government Decree 326/2014. (XII. 15.) on the termination of the

Table 2: Income and expenditure related to employment policy in the central budget, 2011–2015 (in million HUF)

	20	011	2012	2012	
-	allocated	disbursed	allocated	disbursed	
Expenditure					
1. Active measures					
Employment and training subsidies	40,519.8	25,774.8	25,600.0	22,017.2	
EU co-financing for employability (and adaptability)	4,820.7	3,970.7	6,967.0	6,967.0	
Public works programmes ^a	64,000.0	59,799.8	132,182.5	131,910.7	
Social Renewal Operational Programme (SROP/TÁMOP), Measure 1.1. La-	·			•	
bour market services and assistance	30,925.2	19,754.4	37,900.0	29,772.3	
Social Renewal Operational Programme (SROP/TÁMOP), Measure 1.2. Nor-	E E00 0	0.774.0	0 500 0	16.050.1	
mative employment incentives	5,500.0	9,774.8	8,500.0	16,250.1	
Reimbursement of contribution discount	5,800.0	5,147.7	6,000.0	4,784.1	
Pre-financing of 2014–2020 labour market programmes					
2. Vocational training and adult training subsidies	33,091.1	27,921.1	23,483.0	16,516.0	
4. Expenditure on passive measures					
Unemployment benefits (job seekers' assistance)	134,800.0	124,543.2	57,000.0	64,067.2	
Transfer to Pension Insurance Fund	681.3	1,221.5	1,700.0	907.0	
5. Wage guarantee payments	7,000.0	5,363.0	6,000.0	6,606.6	
6. Operating costs	100.0	86.7	300.0	100.0	
9. Technical expenses of debt release incurred upon equity		303.6			
13. Retention balance and risk management allocation	10,000.0		2,000.0		
15. Employers' supplemental support	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,	5,222.9	
16. Sectoral support to the increase in the minimum wage				-,	
17. Other expenditure					
Total expenditure	337,238.1	283,661.3	307,632.3	305,121.1	
Income	,		,	,	
25. Income from the Social Renewal Operational Programme (SROP/TÁMOP)			44 00= 0	40.00=.0	
measures	30,588.1	26,247.6	41,065.2	42,827.3	
26. Other income					
Territorial other income	800.0	734.2	830.0	559.0	
Central other income	2,600.0	1,316.8	1,000.0	1,113.6	
Vocational training and adult training other income	1,000.0	781.2	1,000.0	1,020.1	
31. Vocational training contribution	49,000.0	49,415.5	52,700.0	80,352.5	
33. Redemption of wage guarantee support	1,000.0	977.8	1,000.0	792.0	
34. Technical income from debt release incurred upon equity	2,000.0	303.6	2,000.0		
35. Share of the health insurance and labour market contribution payable to					
the Labour Market Fund	187,700.0	186,596.3	119,900.0	127,096.6	
36. Central budget support	64,000.0	64,000.0	50,000.0	71,273.8	
Share of the social contribution tax payable to the Labour Market Fund	- 1,	- 1,	73,630.0	67,284.5	
Contribution related to the Job Protection Act			. 0,000.0	0.,20	
Total income	337,238.1	330,373	341,125.2	392,319.4	
Pending items ^b	550.0	202.0	J . 1,12012	270.3	
Changes in deposits	000.0	46,913.7	33,492.9	87,468.6	
Total:	337,238.1	330,596.9	341,125.2	393,040.4	
	001,200.1	500,050.5	011,120.2	000,0-10.7	

^a Including the expenditure on public works programmes in 2011 and the expenditure on the Start Employment Programme beyond 2011.

^b In 2011 also including income from the European Globalisation Adjustment Fund.

	2013°		2014	2015
-	allocated	disbursed	allocated	allocated
Expenditure				
1. Active measures				
Employment and training subsidies	27,000.0	25,105.9	27,000.0	14,000.0
EU co-financing for employability (and adaptability)	16,279.6	16,279.6	17,130.0	11,064.6
Public works programmes ^a	179,897.8	171,053.4	231,105.3	270,000.0
Social Renewal Operational Programme (SROP/TÁMOP), Measure 1.1. Labour market services and assistance	35,000.0	33,804.9	41,000.0	7,500.0
Social Renewal Operational Programme (SROP/TÁMOP), Measure 1.2. Normative employment incentives	11,000.0	14,477.3	3,200.0	
Reimbursement of contribution discount	6,000.0	3,277.5	5,000.0	
Pre-financing of 2014–2020 labour market programmes	0,000.0	0,211.0	10,000.0	49,200.0
Vocational training and adult training subsidies	27,500.0	18.736.2	26,400.0	16,000.0
Expenditure on passive measures	21,000.0	10,100.1	20, 10010	20,000.0
Unemployment benefits (job seekers' assistance)	59,000.0	51,819.9	56,000.0	50,000.0
Transfer to Pension Insurance Fund	361.9	961.3	313.9	400.0
5. Wage guarantee payments	6,000.0	5,487.8	6,000.0	6,150.0
6. Operating costs	300.0	1,472.8	1,600.0	3,050.0
9. Technical expenses of debt release incurred upon equity		,	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
13. Retention balance and risk management allocation	2,919.3			
15. Employers' supplemental support	,			
16. Sectoral support to the increase in the minimum wage	10,000.0	7,000.0		
17. Other expenditure		22.3		
Total expenditure	381,258.6	349,498.9	424,749.2	427,364.6
Income				
25. Income from the Social Renewal Operational Programme (SROP/TÁMOP) measures	39,000.0	51,276.1	46,000.0	43,000.0
26. Other income				
Territorial other income	850.0	602.3	750.0	1,000.0
Central other income	1,000.0	1,376.8	1,000.0	1,000.0
Vocational training and adult training other income	800.0	692.6	650.0	800.0
31. Vocational training contribution	54,814.6	60,398.7	57,071.1	63,134.0
33. Redemption of wage guarantee support	1,000.0	1,046.1	1,000.0	1,000.0
34. Technical income from debt release incurred upon equity				
35. Share of the health insurance and labour market contribution payable to	120,133.3	125,614.6	125,041.5	141,772.9
the Labour Market Fund	120,133.3	125,014.0	125,041.5	141,772.9
36. Central budget support	20,000.0	20,000.0		8,449.0
Share of the social contribution tax payable to the Labour Market Fund				
Contribution related to the Job Protection Act	91,542.7	91,542.7	95,936.7	100,541.7
Total income	329,140.6	352,549.9	327,449.3	360,697.6
Pending items ^b		-964.6		
Changes in deposits	-52,118.0	-2,086.4	-97,300.0	
Total:	381,258.6	351,560.1	424,749.2	427,364.6
Deflating by 3% per year at 2011 prices	359,372.8	331,379.1	388,705.7	379,707.9

^c Including interim amendments of the budget.

Source: Act on the central state budget (plan) and the implementation of the central state budget of the related year, 153,779.8 in 2013 amended by the stipulations of Government Decisions 1507/2013. (VIII. 1.) and 1783/2013. (XI. 4.) (HUF 26,118 million extra funds allocated to public works programmes); 183,805.3 in 2014 amended by the stipulation of Government Decision 1361/2014 (VI. 30.) (HUF 47,300 million extra funds allocated to public works programmes).

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