

**LABOUR MARKET  
POLICY TOOLS  
(APRIL 2016 – MAY 2017)**

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# 1 INSTITUTIONAL CHANGES

## 1.1 The vocational training system

[Act 187 of 2011](#) on vocational training was modified by [Act 65 of 2015](#) and several important changes entered into force on 1<sup>st</sup> September 2016.

Since that time the new name of vocational schools is vocational secondary school, secondary vocational schools became vocational grammar schools while special vocational schools are now called vocational schools. According to the new legislation secondary vocational schools – besides vocational grammar schools and general grammar schools – became part of the secondary education system.

The new vocational secondary school has a structure of 3+2 years where the first three years integrates with the training content of the previous vocational training and the additional two years provide a preparation for the secondary school leaving exam (*matura*).<sup>1</sup>

Training in vocational grammar schools is 4+1 year. Students at the end of the fourth year – after learning general and professional subjects simultaneously – have the opportunity to pass the secondary school leaving exam (*matura*). The precondition of the additional year is the *matura* and in the course of this year students are prepared for the VET final exam in order to acquire a vocational certification (National Qualifications Register).<sup>2</sup> The new vocational school prepares students with special educational needs for the professional exam and also equips them with the necessary labour market skills and competencies for starting an independent life.

In 2015 the management of the majority of vocational training institutions and in 2016 of special vocational schools was taken over by the Ministry of National Economy from Klebelsberg Institution Maintenance Centre (KLIK).<sup>3</sup>

The modification of the Act on the vocational training contribution has widened the scale of vocational training contribution credits for enterprises by apprenticeship contracts. Since 1st January 2016 investment costs in connection with the employment of the apprentices, the trainee costs of small and medium enterprises and workshop maintenance costs for 9th grade students could diminish the amount of the vocational training contribution.

According to the original version of the vocational training act entered into force on 1st January 2012 the enterprises hiring apprentices at external practical placement are obliged to hire an on-the-job training instructor holding the appropriate craftsman certification. The act ensured a grace period of three and a half years with an expiration date of 1st September 2015. As a result of the modification on-the-job training instructors without this certification could be further hired if there were to be a written

1 See the [communication of the Education Development Centre](#).

2 See the [bill of the Government](#).

3 See the [communication of the Education Development Centre](#).

commitment to the chamber that they would obtain the qualification before 1st September 2016.

According to the legislation apprenticeship contracts with 9th grade vocational students eliminate automatically at the end of the 9th grade if the on-the-job training instructor carries out training as a main activity in order to provide the opportunity for students to continue the practice with another non full time activity trainer.

## 1.2 Transformation of the KLIK

[Government Decree 134/2016](#) of 10<sup>th</sup> June on the transformation of tasks and activities of the former Klebelsberg Institution Maintenance Centre (KLIK) was published in the summer of 2016. Since 1st January 2017 territorial offices exited from the former KLIK and were merged into 59 local district education centres. From the same time KLIK operates further as the Klebelsberg Centre and fulfils more or less the same tasks as previously. The Klebelsberg Centre operates and controls the effective management of the 59 local district education centres.<sup>4</sup>

## 1.3 Duties of the National Vocational and Adult Training Office (NVATO)

According to [Government Decree 378/2016](#) of 2<sup>nd</sup> December authority duties and responsibilities as well as relating legal relations of the National Vocational and Adult Training Office were transferred to the County level Government Office of Pest. The government office takes over certain duties of the NVATO including the issuing, modification and complementation processes of adult training permissions; maintaining public records on authorized training institutions and training; the operation of the Adult Training Information System; the official control of adult training institutions; the receiving and evaluation of notifications on carrying out professional adult training activities; and the recognition of foreign qualifications.<sup>5</sup>

## 1.4 Dissolution of the National Office for Rehabilitation and Social Affairs (NORSA)

The NORSA was dissolved in a form of merged-separated succession on 1st January 2017. The majority of its tasks were transferred to the Government Office of the Capital City of Budapest but certain activities including the innovative, educational, registration and IT functions in connection with rehabilitation employment; the operation of the training system of the social sector as well as tendering and financing rehabilitation employment were transferred to the Central Administration of Social and Child Protection.<sup>6</sup> The functions of the local administrative offices (rehabilitation management activities) were already taken over by the county level government offices in 2015.<sup>7</sup>

<sup>4</sup> See the [communication of Eduline](#).

<sup>5</sup> Information report of the National Vocational and Adult Training Office.

<sup>6</sup> See [Hungarian Official Gazette 2016/187](#).

<sup>7</sup> See [Hungarian Official Gazette 2015/16](#).

## 1.5 Local employment initiatives

The programme ‘Supporting local employment initiatives’ was published for local municipalities in March 2016. It aims at promoting the establishment of local labour market co-operation, partnerships and also support the implementation of training and employment programmes of the pacts with a budget of 28 HUF billion. In May 2017 the programme has been continued by publishing TOP-5.1.2-15. having a budget of HUF 10.4 billion.<sup>8</sup>

## 2 BENEFITS

### 2.1 Unemployment benefit

As a result of the [minimum wage increase](#) in 2017 (see under point 5.1) the maximum amount of unemployment benefit has also been increased. Hence, from 1<sup>st</sup> January 2017 the monthly maximum of the unemployment benefit is 127,500 HUF while the monthly amount of the unemployment assistance before pension is 51,000 HUF. Those employees participating in an intensive training course offered by the employment office are provided with a wage substitution benefit of an amount between 48,918 HUF and 81,530 HUF.<sup>9</sup>

### 2.2 Public employment wage

Since 1<sup>st</sup> January 2017 the amount of the [public employment wage](#) has increased to a gross amount of 81,530 HUF from the former 79,155 HUF in the case of a daily working time of 8 hours. Hence as the last increase of the public employment wage was carried out in 2015 the wages remained unchanged for two years. Despite the wage increase in 2017 the public employment wage gap between minimum wage and public employment wage has never been so large. In 2015 the public employment wage was 75 percent of the minimum wage while this rate was only 63.9 percent in 2017. This change reflects clearly the government’s efforts on promoting the transition from public work to the primary labour market.

### 2.3 Rehabilitation benefit

The legislative changes on the [rehabilitation benefit](#) entered into force on 1st May 2016 based on article 32 of Act 26/2016. According to the new rules the benefit provided to persons with a changed working capacity has to be terminated when the recipient carries out gainful activity and the income exceeds 150 percent of the minimum wage during three consecutive months. The former legislation contained rules only regarding working time (working time could not exceed 20 hours weekly while receiving benefit). Therefore, rehabilitation and invalidity benefits could be obtained on similar terms and conditions.

<sup>8</sup> The annual average exchange rate was 309,21 Forint per Euro in years 2017.

<sup>9</sup> See the [communication of Officina](#) on the unemployment assistance.

## 2.4 Invalidity benefit

[Act 72 of 2017](#) on the 2017 Central Budget of Hungary was published in Official Gazette No.92/2017. According to the new rules the entitlement for the rehabilitation benefit – and the exceptional disability benefit – could be re-established if it is aiming at promoting the labour market integration of the person with a changed working capacity.<sup>10</sup>

## 2.5 Childcare benefits

As a consequence of the minimum wage increase (for details see 5.1) the maximum amount of child-care fee (GYED) has been increased to 178,500 HUF in 2017 (which equals to 70 percent of the doubled amount of the actual minimum wage). The fixed amount of the graduate child care fee has increased to 105,000 HUF in the case of a BA and to 122,000 HUF in the case of an MA degree. Due to the minimum wage growth the maximum amount of the infant care allowance (CSED) based on equity has increased to 255,000 HUF (twice the amount of the minimum wage) while the child-care fee based on equity increased to 127,500 (half of the minimum wage).

# 3 SERVICES

## 3.1 Individual action plan of job-seekers

Decree No. 32/2016 of the Ministry for National Economy sets the goal that an individual action plan (IAP) has to be prepared for all registered job-seekers in order to promote labour market entrance. The plan is jointly prepared by the client and the labour office and shall contain job targets, as well as programmes and services offered by the employment office should it be foreseeable that the job-seeker will not be able to find a job individually. The action plan shall take into account the labour market situation, jobseekers' qualifications and experience.

## 3.2 Outsourcing of services

In February the Ministry for National Economy published the call for tenders 'Supporting the service providing of non-governmental organizations' in the framework of EDIOP-5.1.5-2016 aiming at complementing the services of the National Employment Services (PES) with the special services of non-profit organizations and NGOs. The reason behind this measure is that PES – due to capacity overload – is not always capable of providing the most sufficient, suitable and tailor-made services to the special disadvantaged groups and to jobseekers and inactive persons.

The services will be provided to those job-seekers or inactive individuals who – according to the opinion of the government offices – are able to find a job in the primary labour market only with the help of services without additional

<sup>10</sup> See the [communication of Tax Zone](#) on the exceptional disability benefit.

wage support and training; and to those who need preliminary preparation before entering into an active labour market programme. The projects are implemented in one of the counties in each less developed region. The application is continuous until 11<sup>th</sup> March of 2019 and the closure date of the projects supported is 30<sup>th</sup> August 2020. The total budget of the programme is HUF 6 billion with the co-financing of the European Social Fund and the Hungarian national budget. The aim of the support is that at least 20 percent of the participants become capable of finding a job in the primary labour market.

### **3.3 Improving job-employee matching and job placements**

The implementation of the EDIOP-5.3.6-17 programme with a budget of HUF 3 billion started in March 2017 with the aim of establishing a system that provides comprehensive job-employee matching, job placement, counseling and professional HR services. The National Employment Public Foundation as project promoter will further develop the Virtual Labour Market Portal of PES and will set up a Mobile Work Force Counseling network nationwide with county level units and a client contact/call centre for employers. An e-learning platform promoting responsible employment will be created on the portal as well.

## **4 ACTIVE LABOUR MARKET POLICY MEASURES AND COMPLEX PROGRAMMES**

### **4.1 Decreasing the number of public works participants**

Government Decree No. 1139/2017 of 20<sup>th</sup> March aims at promoting the transition of public workers into the primary labour market. According to the decree the maximum monthly average number of public works participants will be decreased gradually to 150 thousand until 2020. Based on the Decree young people under the age of 25 could be involved into PW programmes only in the event that the Youth Guarantee System cannot offer any other real choice. Skilled workers and individual jobseekers could only be involved into PWS if the job-placement of the district level government office was three times unsuccessful or if no suitable job opportunity could be offered to the job-seeker. From 1<sup>st</sup> June 2018 the maximum duration of PW participation will be 12 months within a three years period. In line with a decreasing number of public workers the Government decided to reallocate<sup>11</sup> HUF 40 billion from PW to active labour market policy measures.

### **4.2 Extending the target group of public works**

Another aim of Government Decree No. 1253/2016 of 6<sup>th</sup> March was to extend the scope of public works schemes in order to involve those persons

<sup>11</sup> See the [communication of the Ministry of Interior](#) on the transaction of public works.

who due to their mental, health or social conditions were not able previously to enter into public work.

The implementation of the five-month long experimental PW pilot programme started on 1<sup>st</sup> July 2016 in four counties with the participation of 300 persons with mental, social or health issues. Participants have the opportunity to carry out (public) work at municipalities and municipality-owned NGOs.

Job-seekers with mental, social or health problems have to participate in a re-examination procedure on employability and depending on its outcome they are directed into the PW pilot programme or receive professional medical care (with the involvement of the GP or with the co-ordination of the public employment contact point.) The decision set out that those job seekers who due to their health conditions are not capable of working will be deleted from the job-seekers register.

In the course of the special PW programme participants receive a new type of public employment wage for a daily working time of 6 hours. Based on the modification of the public employment wage and the guaranteed public employment wage the amount of this special public employment wage is 41 556 HUF and 53 277 HUF in jobs that require at least a secondary or vocational qualification.

The special public work programme could provide wage support and support for investment costs too, according to the modification of Government Decree 375/2010 of 31<sup>st</sup> December.

#### **4.3 Supporting social enterprises**

The programme called 'In focus: Supporting social enterprises with municipality membership based on public employment' aims at promoting the job creation of social enterprises in multiple disadvantaged districts. The programme contributes to the increase of the employment potential of social enterprises and provides support in order to enable them to become a self-sustaining market participant. The programme started in June 2016 with a budget of HUF 9.4 billion.

#### **4.4 Training and employment programmes for Roma women**

The programme 'Growing chances of women – training and employment' in the framework of HRDOP 1.1.2-16 started in June 2016 and aims at supporting on-the-job training and employment of the target group (mainly Roma women) especially at social, childcare, child welfare and public education institutions. The budget of the programme is HUF 4.05 billion. The mirror programme of the 'Growing chances for women' in the Central Hungary region is implemented in the framework of CCHOP-7.1.1-16 with a budget of HUF 250 million. In May 2017 the programme 'Growing employment chances for women' was started, with the goal of promoting social and la-

bour market inclusion of unemployed Roma (mainly Roma women) while increasing the employment in the social services sector. The budget of the programme is HUF 3.15 billion.

#### **4.5 Increasing the employment of parents with young children**

Programme TOP-6.2.1-15 started in February 2016 with the goal of increasing the accessibility of general child-care services and kindergartens as well as developing the quality of services. According to plans the programme contributes to the employment of parents with young children through providing help for families focusing on the early development of children in those regions lagging behind. In April 2016 TOP 1.4.1-15 (with a budget of HUF 46.4 billion) and CCHOP-6.1.1-15BP1 (with a budget of HUF 7.3 billion) while in February 2017 TOP-6.2.1-15 (with a budget of HUF 9.9 billion) and TOP-1.4.1-16 (with a budget of HUF 15.2 billion) programmes were started with the same goal.

#### **4.6 Development of digital competencies in the Central Hungarian region**

Programme CCOP-8.5.4-17 aims at improving the digital competencies of the active age population in order to improve their employability. The programme started in June 2017 with a budget of HUF 800 million.

#### **4.7 Promoting labour market mobility**

In order to promote labour market mobility Government decree No. 23/2017 of 3rd February introduced the support for the construction of workers' accommodation. The support is available for local municipalities and municipality co-operatives to establish new or renovate already existing buildings. The condition of the financing is that the local municipality contributes to the costs with a 40% input of its own resources, has appropriate financial security and will finish the investment activities within one year (in the case of renovation) or within two years (in the case of establishing a new building). As an additional condition the municipality has to hire four job-seekers as maintenance staff in the establishment. The allocation of the 2 billion HUF is ensured from the central part of the National Employment Fund. The decision on support is made by the minister responsible for employment policy. In order to promote mobility – in addition to the general reduction of the tax rate – two further forms of corporate tax allowances entered into force in 2017. The housing support for mobility provided within the tax year and the historical cost of the workers' accommodation in the given tax year including the investment or renovation costs, operation and maintenance costs or the renting fee of the workers' accommodation decrease the corporate tax base.<sup>12</sup>

<sup>12</sup> Szilvia Boris Tormáné, dr (2017): [New and renewing allowances in the corporate tax system](#). Tax journal, 4.

#### 4.8 Supporting entrepreneurship in the capital city

The capital city of Budapest published a [call for tender](#) for the target group of registered jobseekers and recipients of rehabilitation benefit living in Budapest in order to become entrepreneurs or self-employed. The total budget of the programme is 90 million HUF. Applicants could be provided with a maximum amount of 2 million HUF covering renting fees or purchasing equipment. The main eligibility criteria of the support were an own contribution of a minimum of 20 percent of the support and the commitment to remain in self-employment for a minimum period of three years.

#### 4.9 Wage support, tax and contribution allowances

The Job Protection Action Plan has been modified in the course of 2016 and from January 2017 in connection with the following allowances:

- In the case of hiring a long-term unemployed person the employer is exempted from the payment of the social contribution tax in the first two years while in the third year they are eligible for a 50% reduction.
- As from June 2016 the period of public work is counted in the period of long-term unemployment.<sup>13</sup>
- Since 1st January 2017 the employer is eligible for a partial reduction in the social contribution tax when hiring a former public worker.<sup>14</sup>
- In the case of career starters below the age of 25 the change in the person of the employer does not hinder further eligibility for the tax allowance.
- In the framework of the Career-Bridge programme restarted on 1st August 2016 employers are eligible for a tax allowance if hiring an employee who at their previous workplace – directly before dismissal or resignation – was in a civil-service type work relation.<sup>15</sup>

### 5 POLICY TOOLS AFFECTING THE LABOUR MARKET

#### 5.1 Increase of the minimum wage and the guaranteed minimum wage for skilled workers

<sup>13</sup> The modifications entered into force in the summer of 2016 are part of the spring tax package ([Act 66 of 2016](#)).

<sup>14</sup> Ibid.

<sup>15</sup> Act 66 of 2016 on certain tax laws and other related laws, and Act 122 of 2010 on the modification of the National Tax and Customs Administration.

<sup>16</sup> [Government Decree 430/2016](#) of 15th December.

As from 1st January 2017 the amount of the minimum wage of full time employees increased from 111,000 HUF to 127,500 HUF while the amount of guaranteed wage minimum for skilled workers (in a job with minimum general or vocational secondary qualification requirement) increased from 129,000 HUF to 161,000 HUF in the case of full time employment. From 1st January 2018 the government decree declares further increases and constitutes the amount of minimum wage at 138,000 HUF and the amount of the wage minimum for skilled workers at 180,500 HUF.<sup>16</sup>

## 5.2 Transformation of the tax and contribution system

*5.2.1 The programme on the decrease of employers' tax wedge.* As a part of the autumn 2016 tax package both the rate of the social contribution tax and the health contribution paid by the employer were reduced from the former rate of 27 percent to 22 percent. In addition the already approved law declares a further reduction of the rate from 22 to 20 percent in 2018.

*5.2.2 Modifications in the personal income tax and the transformation of the cafeteria system.* The scale of tax-free benefits was complemented with the following items in 2016.

- Benefits (up to the amount of the minimum wage) provided for participants in dual training became tax free in the theoretical phase in addition to the already tax free benefits in the practical phase.
- Benefits (meals, accommodation and transport) provided to EU-financed adult training or labour market training participants<sup>17</sup> as well as the placement benefit for public workers<sup>18</sup> became tax-free.
- In order to promote labour mobility the amount of tax free travel allowance benefit for employees using their own vehicle for commuting to work has been raised since 1<sup>st</sup> January 2017.<sup>19</sup>
- A certain part of the accommodation allowance for promoting the mobility of employees became tax free for the first five years of the employment. The maximum amount of the support is not more than 40% of the minimum wage in the first 24 months; 25% of the minimum wage in the second 24 months and 15% of the minimum wage in the following 12 months.<sup>20</sup>
- Since 1<sup>st</sup> January 2017 child-care services in workplace nurseries and kindergartens have also become tax-free.<sup>21</sup>

Based on the statement of the European Court the cafeteria system had to be amended as certain aspects of the Széchenyi Leisure Card (SZÉP Card) and the Erzsébet meal voucher schemes were incompatible with the European law.<sup>22</sup> Therefore the Széchenyi card (together with the formerly existing sub-accounts) and the cash-benefit up to 100,000 HUF provided by the employers to the employees are non-wage-benefits. Accordingly, the following fringe benefits do not fall under preferential taxation in the future: work-place meals, season tickets for local public transport, school start support; voluntary contributions to pension funds and health funds, gift vouchers; Erzsébet voucher; holiday paid and organized by the employer and training.<sup>23</sup>

17 Act 66 of 2016 on certain tax laws and other related laws, and Act 122 of 2010 on the modification of the National Tax and Customs Administration.

18 The placement benefit could be requested by those former public workers whose public work relation was terminated because they entered into employment in the business sector (Government Decree No. 328/2015 of 10th November on the placement benefit of public workers and Government Decree No. 335/2016 of 11th November on the modification of certain employment related Government decrees for harmonization and other purposes).

19 Act 66 of 2016 on certain tax laws and other related laws, and Act 122 of 2010 on the modification of the National Tax and Customs Administration.

20 National Tax and Customs Administration: [Information report on the tax-free housing support provided by employers in order to promote mobility](#) (18th January, 2017).

21 Act 66 of 2016 on certain tax laws and other related laws, and Act 122 of 2010 on the modification of the National Tax and Customs Administration.

22 Court of Justice of the European Union [Press Release No. 15/16](#), Luxembourg, 23th February 2016.

23 [Act 125 of 2016](#) on the modification of certain financial and economic related laws.

## Annex

Table A1: Expenditures and revenues of the employment policy section of the national budget, 2011–2017 (mHUF)

Expenditures	2011	2012	2013	2014	2015		2016	2017
	actual	actual	actual	actual	plan	actual	plan	plan
1. Active subsidies								
Employment and training subsidies	25,774.8	22,017.2	25,105.9	28,120.8	14,000.0	12,302.4	16,172.0	16,172.0
Co-financing EU-funded employability (and adaptability) projects	3,970.7	6,967.0	16,279.6	17,130.1	11,064.6	11,064.6	3,808.7	
Public work	59,799.8	131,910.7	171,053.4	225,471.1	270,000.0	253,723.3	340,000.0	325,000.0
SROP 1.1. Labour market services and support	19,754.4	29,772.3	33,804.9	35,790.1	7,500.0	12,305.1	54.5	
SROP 1.2 Normative supports in order to promote employment	9,774.8	16,250.1	14,477.3	1,080.1				
EDIOP 5. Employment priority – annual published budget								81,600.0
Out of which source of CCHOP								1000.0
EDIOP 6. competitive workforce – budget published in the given year								74,380.0
Reimbursement of social security contribution relief	5,147.7	4,784.1	3,277.5	551.5				
Pre-financing labour market programmes 2014–2020				0.0	49,200.0	13,654.9	54,700.0	74,116.4
2. Vocational and adult training subsidies	27,921.1	16,516.0	18,736.2	24,725.9	16,000.0	30,084.7	13,819.0	20,000.0
4. Passive expenditures								
Job search benefits and assistance	124,543.2	64,067.2	51,819.9	49,235.0	50,000.0	49,657.7	47,000.0	52,000.0
Transfer to Pension Insurance Fund	1,221.5	907.0	961.3	451.6	400.0	309.1	0.0	
5. Payments from Wage Guarantee Fund	5,363.0	6,606.6	5,487.8	4,178.5	6,150.0	3,790.7	4,950.0	4,000.0
6. Operational expenditures	86.7	100.0	1,472.8	2,418.3	3,050.0	2,816.0	3,283.4	3,500.0
9. Technical expenditure items of claims remitted of equity	303.6							
13. Balance keeping and risk management financial framework							389.5	
15. Supplementary subsidies for employees		5,222.9						
16. Sectoral subsidy for minimum wage increase			7,000.0	9.1				
17. Other expenditures			22.3					
Total expenditures	283,661.3	305,121.1	349,498.9	389,162.1	427,364.6	389,708.5	484,177.1	650,768.4

	2011	2012	2013	2014	2015		2016	2017
Revenues	actual	actual	actual	actual	plan	actual	plan	plan
25. Revenues of SROP programmes**	26,247.6	42,827.3	51,276.1	39,776.7	43,000.0	22,466.1	51,700.0	60,000.0
26. Other revenues								
Other revenues, regional	734.2	559.0	602.3	1,507.8	1,000.0	1,290.8	1,000.0	1,000.0
Other revenues, national	1,316.8	1,113.6	1,376.8	2,537.1	1,000.0	901.5	1,000.0	1,000.0
Other revenues from adult and vocational training	781.2	1,020.1	692.6	216.8	800.0	10,147.6	800.0	800.0
31. Vocational training contribution	49,415.5	80,352.5	60,398.7	60,910.8	63,134.0	65,308.2	56,996.1	74,506.7
33. Redemption of wage guarantee subsidies	977.8	792.0	1,046.1	934.5	1,000.0	663.6	1,000.0	1,000.0
34. Technical revenue items of claims remitted of equity	303.6							
35. Part of health and labour market contributions payable to the National Employment Fund	186,596.3	127,096.6	125,614.6	135,819.4	141,772.9	144,953.2	150,476.4	175,901.9
36. Funding from the national budget	64,000.0	71,273.8	20,000.0		8,449.0	8,449.0	95,000.0	
38. Part of the social contribution task payable to the National Employment Fund		67,284.5						195,539.6
Contribution related to the Job Protection Action Plan			91,542.7	95,936.7	100,541.7	100,541.7	105,769.9	
Total revenues	330,373.0	392,319.4	352,549.9	337,639.8	360,697.6	354,721.7	463,742.4	509,748.2
Pending items	202.0	270.3	-964.6					
Changes of deposits	46,913.7	87,468.6	-2,086.4					
Total revenues at 2011 prices (deflated by the consumer price index)	330,596.9	371,845.2	320,117.2	348,432.8	383,403.9	318,221.7	434,807.2	473,729.2

\* The ordinal numbers in the Table correspond to the title numbers identifying the headlines of the national budget.

\*\* Regarding 2017 it also includes the revenue 'Reimbursement of the expenditures of pre-financed EU programmes'

Source: The act on the central budget of Hungary (plan) and the act on the implementation of the central budget of the given year; regarding 2013 the amount of 153,779.8 HUF was modified by the provisions of government decisions No. 1507/2013 of 1<sup>st</sup> August and 1783/2013 of 4<sup>th</sup> November with an additional budget of 26,116 mHUF to public work; the plan of 2014 the original amount of 183,805.3 HUF was modified by Government Decision 1361/2014 of 30<sup>th</sup> June (an additional budget of 47,300 mHUF to public work).

Revised regarding plan of 2017 by the provisions of Act 84/2017 'On the modification of Act 110/2016 on the 2016 Central Budget of Hungary'. The source of the expenses is Government Decision No. 1006/2016 of 18<sup>th</sup> January on the determination of the annual development framework of the Economic Development and Innovation Operational Programme. The table contains the budget of call for tenders which are planned to be published in 2017. The budgets of the former published call for tenders in the employment field are not included in the budget or in the government decision on the annual development framework.