Annex 4
to the Operation and Usage Policy of Motor Vehicles

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Sample Calculation for the Reimbursement of Direct and Indirect Costs of Private Vehicle Use

The employee is obliged to pay the following costs, on the basis of the VAT invoice issued by the University, for the kilometres travelled, using the fuel consumption standard set out in Government Decree 60/1992 (IV. 1.) on the accounting of fuel and lubricants consumed by road motor vehicles and certain power machinery used for agricultural, forestry or fishing purposes without a receipt, calculated on the basis of the fuel price published by the Hungarian Tax Authority and 20 HUF per kilometre (standard cost of a passenger car).

- journey data: from the starting point to the point of arrival (e.g. Pápa-Veszprém)
- distance travelled (51 km)
- fuel consumption standard (8.6 l/100 km for the car in question)
- petrol fuel price specified by the Hungarian Tax Authority (e.g. 640 HUF)
- standard cost for cars 20 HUF/km

Costs of 1 day of commuting to work:

- fuel costs: (8.6 l/100 km X 640 HUF/l)/100 X 102 km = 5,614 HUF
- standard cost for cars: 102 km X 20 HUF/km=2,040 HUF
  total net cost of commuting to work on a daily basis: 7,654 HUF
  to be invoiced: 7,654 HUF + VAT (HUF/day)

Total (net) cost of 20 days of commuting to work:

- fuel cost: 20 X 5,614 HUF = 112,280 HUF
- standard cost for cars: 20 X 2,040 HUF = 40,800 HUF

Total (net) cost of 20 days of commuting to work: 153,080 HUF + VAT

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