Pannon Egyetem
University of Pannonia

University of Pannonia

Policy on Fringe Benefits

Adopted by the Senate on: **27th November 2025**
Senate Resolution number: **198/2025. (XI.27.)**
Effective date: **1st January 2026**
Document owner: **Head of the Directorate of Human Resources Management**
Version: **02**

version	date of publication	effective date	date of repeal	Senate Resolution number, Board of Trustees Resolution number*
00	02.01.2024	01.01.2024	31.12.2024	Senate Resolution No. 225/2023. (XII.07.)
01	02.01.2025	01.01.2025	01.01.2026	Senate Resolution No. 239/2024. (XI.28.)
02	05.01.2026	01.01.2026	-	Senate Resolution No. 198/2025. (XI.27.)

*if the entry into force of the rules is subject to adoption by the Board of Trustees

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The Policy on Fringe Benefits (hereinafter referred to as: "**Policy**") issued by the University of Pannonia (hereinafter referred to as: "**University**") on the basis of the Organisational and Operational Rules (hereinafter referred to as: "**OOR**"), Part I Organisational and Operational Rules of Procedure (hereinafter referred to as: "**OORP**") approved by the Senate of the University of Pannonia and adopted by the Foundation for the University of Pannonia acting as the operator exercising founders' and ownership rights (hereinafter referred to as: "**Operator**") and on the basis of the resolution by the Board of Trustees on the rules of procedure for adopting the regulations of the University of Pannonia by the Board of Trustees is as follows:

Chapter I: General provisions

Article 1
Introduction

(1) The system of fringe benefits is a compensation system based on remittance to the 'Accommodation' or 'Active Hungarians' subaccount of the Széchenyi Recreation Card, which makes it possible for the employees of the University to have their choice within certain limits.

(2) Besides wages, the University provides its employees with benefits specified in this Policy, thus facilitating further recognition of the employees' work and offering additional net income for them.

(3) The fringe benefits provided to the employees in addition to wage income shall not be used to reward good workplace performance, shall not be made dependent on workplace performance and such fringe benefits shall not substitute wage income.

Article 2
Legal Background

(1) Laws relevant in case of this Policy:
   a) Act CXVII of 1995 on Personal Income Tax ("PITAct"),
   b) Act LII of 2018 on Social security contributions,
   c) Act I of 2012 on the Labor Code,

d) Government Decree 76/2018 (IV.20.) on the rules of issuing and using Széchenyi Recreation Cards.

Article 3
Aim of this Policy

(1) The aim of this Policy is to regulate the University's system of fringe benefits along consistent principles and define eligibility, administrative and technical rules as well as the rules for using, payroll accounting, repaying and documenting the system of fringe benefits.

Article 4
The territorial and personal scope of the Policy

(1) The territorial scope of this Policy extends to the registered seat and the premises of the University.

(2) The personal scope of this Policy extends to all employees in an employment relationship with the University, as well as persons employed under a vocational training employment contract and a dual student employment contract.

(3) The personal scope of the Policy shall not extend to
   a) people employed in any other relationship with the aim of providing work or services (contract for services),
   b) those employed under a student employment contract, with the exception of those referred to in Section (2) above.

Article 5
The Principles of the Policy

(1) Principle of equal treatment: each employee eligible for the benefits shall have the right to choose from the various benefit items included in the system on the basis of the same rules.

(2) Principle of flexibility: the employees shall have the right to freely choose among the benefits offered to them within the specified limits.

(3) Principle of wage alignment: the limits for fringe benefits are defined according to consistent system approach principles.

(4) The principle of proportionality: the eligibility of employees is aligned with the basic specifications of their legal relationship.

(5) The financial envelope available for the employees is determined in HUF/month amounts.

(6) The employees are entitled to the full annual amount made available to them in proportionate to the period of eligibility and the percentage of part-time hours.

Chapter II: Detailed provisions

Article 6
Eligibility

(1) As a rule of thumb, fringe benefits are available to those employees of the University, i.e. waged employees being in an employment relationship with the University who fall under the scope of the Policy.

(2) If an employee joins or exits the University during the year, the benefits are provided in a time-proportional manner.

(3) During the trial period, employees are not entitled to benefits under in this Policy.

a) After the trial period, if the employment relationship is continued, the employee shall be entitled to the benefits retrospectively, from the day of joining the University.
b) If the employment relationship is terminated during the trial period, no benefits may be provided.
c) If the employee's trial period epires following the year of eneting employment, the fringe benefits up to the end of the year must be paid proportionately to the employee by the end of the respective year. If the employment is terminated during the trial period after the payment, the employee is bound by a repayment obligation outlined in Article 11.

(4) Employees shall not be entitled to the benefits under this Policy in the following cases:
   a) for the period of maternity leave, child-care fee and child-care allowance,
   b) for the period of unpaid holiday, taken for whatever reason, exceeding 30 days,
   c) for the period of incapacity for work exceeding 30 days (permanent sick leave), from the 31st day, except for employees suffering an occupational accident, who are entitled to the benefits under this Policy for the entire period of sick leave,
   d) for the period of unpaid absence, whether justified or unjustified, from the first day,
   e) when the employment relationship is terminated, for the period when the employee is released from work duties.

Article 7
Benefit items and public burdens

(1) Available benefits provided by the University: benefits related to the 'Accommodation' or 'Active Hungarians' subaccount of the Széchenyi Recreation Card.

(2) The Széchenyi Recreation Card is a payment option with which employees can take advantage of certain services within the limits of the support amount remitted by the University from service providers authorised by the issuing bank to accept the Széchenyi Recreation Card.

(3) In the event an employee receives such benefits from other employers, he or she shall make a declaration to the University in accordance with the relevant provisions of the PITAct.

(4) Any tax to be paid on fringe benefits shall be paid by the University in accordance with the currently valid laws and regulations. When this Policy enters into force, this tax amounts to 15% personal income tax + 13% social contribution tax.

(5) Employees are entitled to the time-apportioned part of the full annual amount specified by the law, if:

a) the employee's employment relationship is established after 1st January 2026,
b) the employee's employment relationship is terminated before 31st December 2026.

Article 8
Benefit amounts, payment dates

(1) Monthly limit for full-time employees: 8,000 HUF/month.

(2) Nominated up to and including job level 7 according to Annex 6 of the Employment Requirement System, the monthly limit for those employed in full-time: 12,000 HUF/month.

(3) The monthly limits do not include the public charges to be paid by the employer (personal income tax, social contribution tax).

(4) Part-time employees are entitled to benefits pro-rated to their hours worked.

(5) In case of newly established employments, terminations of employment, leave of absences, the proportionate monthly limits are determined based on calendar days, considering the following rules.
a) In case of employments established during the year, – if there is no other excluding condition – the employee is eligible to the fringe benefits starting from the beginning of the legal relationship and after the end of the probationary period.
b) The employee who becomes eligible to the benefits during the year is eligible to the proportionately determined benefits for the rest of the given year.
c) If an employment relationship terminates or is terminated during the year, the employee is eligible to the proportionately determined benefits based on the number of calendar days.

(6) The benefit is paid subsequently, on a monthly basis on the salary payment day. For those who are eligible for the benefit and whose employment relationship is terminated during the year, the amount pro-rated to the number of days worked shall be paid on the day when the employment relationship is terminated. Employees shall be entitled to

fringe benefits until the day when their employment relationship is terminated, at the latest, with special focus on the conditions set forth in Article 6 herein.

(7) The settlement of fringe benefits for a given month is indicated on the employee's electronic pay slip for the given month.

Article 9
Statements

(1) The employee shall submit their statement on the use of the total limit amount specified for them until the deadline specified in the relevant prior notification, in 2 copies to the Directorate of Human Resources Management. The preliminary notification will be issued by the Directorate of Human Resources Management via the University's mailing system, in the form of a public information email, in January 2026.

(2) The form titled "*Statement on The Use of Fringe Benefits*" is available in the working time registration program (NEXON).

(3) The administrator of the Directorate of Human Resources Management stamps a copy of the statement and gives it back to the employee, thus verifying receipt of the statement.

(4) In case of an employment relationship established after the date this Policy enters into force, if the employee wishes to use the benefit, the employee shall submit a statement before the end of their trial period (following prior notification by the Employer concerning this) to the Directorate of Human Resources Management. The payment of benefits for him or her becomes due in the first payment month after the trial period.

(5) When an existing employment relationship is extended, the employee does not have to make another statement.

(6) No statement shall be accepted with retrospective force after the employment relationship is terminated.

(7) If the employee meets his or her obligation to make a statement incorrectly or, due to a reason beyond his or her control, beyond the deadline, the opportunity shall be given to him or her to submit a statement to the Directorate of Human Resources Management within 5 working days of the date when the incorrect statement was made or when the cause of delay ceases to exist.

(8) If the employee fails to submit his or her statement on the fringe benefits in time and fails to remedy this before the December 2026 payroll, no benefit shall be provided to him or her in the given accounting period. If the employee submits the missing statement before the payroll processing for December 2026, he or she shall, subject to the provisions of this Policy, become entitled to the benefit retroactively. The accounting period is the year 2026.

(9) The Directorate of Human Resources Management shall be responsible for the tasks relating to the administration of fringe benefits, their registration in the human resources system, the payment of the benefits and the recovery of ineligible benefits.

Article 10
Application for a Széchenyi Recreation Card (SZÉP Card)

(1) It is the employees' task to apply for a SZÉP Card with the issuer of the SZÉP Card. Employees become entitled to submit a Statement on Fringe Benefits after they have submitted their application for a SZÉP Card and have received their SZÉP Card account number(s).

(2) Currently, 3 financial institutions are authorised to issue SZÉP Cards:
   a) OTP Bank,
   b) MBH Bank (previously MKB Bank),
   c) K&H Bank.

(3) The employee can, at his or her own discretion, decide which financial institution to choose in connection with the SZÉP Card. The employee shall be responsible for any arrangements and the related costs in the event the card is lost or destroyed.

(4) When submitting the statement, the employee shall inform the employer of their account data received from the issuer of the SZÉP Card.

(5) If the employee entitled to benefits already has a SZÉP Card, the due amount can be remitted to the existing card.

Article 11
Repayment obligation

(1) The fringe benefits are paid through remittance to the Széchenyi Recreation Card. Should the employee have a repayment obligation due to ineligible use of the benefits, the amount to be repaid cannot be withdrawn from the SZÉP Card account.

(2) Should the employee have a repayment obligation due to ineligible use of the benefits, the repayment shall be arranged through deduction from the employee's salary. If this is not possible, the employee shall transfer the amount in question to the University's bank account managed by MBH Bank Nyrt (bank account number: 10300002-10802153-00014904).

(3) The amount of the fringe benefit does not have to be paid back if the employee is on a permanent leave of absence due to an occupational accident, or in the event of death of the employee.

Chapter III: Final provisions

(1) This Policy is published by the University of Pannonia on its website (www.uni-pannon.hu).

(2) Following adoption by the Senate and approval by the Executive Director of the Foundation for the University of Pannonia, this Policy enters into force on 1st January 2026 and remains valid until 31st December 2026.

Dated in Veszprém, on 27th November 2025

Adopted by the Senate through its Resolution 198/2025. (XI.27.):

Dr. János Abonyi m.p.
Rector

Zsolt Csillag m.p.
Chancellor

Approved on behalf of the Foundation of the University of Pannonia acting as operator:

Dated in Veszprém, on the 27th November 2025

Dr. Péter Bartus m.p.
Executive Director