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**Nemzetközi tudományos konferencia
a Magyar Tudomány Ünnepe alkalmából**
International Scientific Conference
on the Occasion of the Hungarian Science Festival

Sopron, 2025. november 6.
6 November 2025, Sopron

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FENNTARTHATÓSÁGI ÁTMENET IDŐSZAKÁBAN**

DEVELOPMENT TRAJECTORIES AND NEW DIVIDES IN TIMES OF SUSTAINABILITY TRANSITIONS

Szerkesztők / Editors:

RESPERGER Richárd, SZÉLES Zsuzsanna, TÓTH Balázs István

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CONFERENCE PROCEEDINGS

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Szerkesztők / Editors:

RESPERGER Richárd – SZÉLES Zsuzsanna – TÓTH Balázs István



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Overview of Employment Forms of University Students in the Mirror of Changes in Legislation, with Particular Respect to Dual Training in Hungary

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Abstract:

One of the biggest challenges facing students is finding a source of livelihood after completing or during their studies. The expectations and preconceptions of a significant proportion of the group wishing to enter the labour market are poles apart from the offer of employers which is the reason for the complicated initial placement. Students who enter the labour market after graduating find it difficult to leave the labour market in favour of full-time studies. Some therefore choose the form of correspondence training or try to cope with both on a part-time basis. In our study, we compare the most common forms of student employment from a legal and tax perspective, highlighting the advantages and disadvantages arising from the differences for the parties involved. The comparative analysis quantifies student benefits and employer costs, considering the tax rules of the last few years. The results of the study show that the dual training form is the most advantageous in several respects (e.g., the relative cost advantage and the benefits) from both the student and the employer's perspective.

Keywords: accounting profession, dual training, forms of employment

JEL Codes: J22, J23, J24, I23, K31

1. Introduction

Our study revolves around the topic of student employment basically focusing on dual student employment and employment through school cooperatives but also presenting other employment opportunities for a short overview.

The actuality of the topic is given by the fact that the increasing challenge of employers is to ensure adequate supply, for which one of the most popular methods is the employment of students so that they can already interact with the fully-fledged employees of the future during the education process. Looking at it from a different perspective; from the student's point of view, the difficulty lies in which form of employment parallel with the studies is the most favourable. Considering the various aspects, such as the magnitude of the wage or the time commitment, one has to be familiar with the similarities and differences between the individual legal relationships which are presented from the point of view of taxation and quality.

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In developing countries, on average 39% of young people between the ages of 16 and 29 indulge in this lifestyle, working and studying at the same time. (Quintini, 2015)

A possible solution would be to consider dual employment. For university students, the option of choosing the institutionalized dual basic course in Hungary has been available since 2015 (Tóth, 2021). This form of training also provides the student with a salary to assist their studies, therefore providing him or her with a regular fixed income. In addition, there is also the possibility of working through the school cooperative which is a more informal form of work and can easily be in tandem with the timetable. In addition to these, other legal relationships are also available, which, based on their different characteristics, may even be more favourable than the previous examples from the student's point of view.

However, the consideration of the employer's side is no less important since the business organization due to its profit orientation, considers the issue of students' employment and only uses a form of employment that is beneficial for them.

2. The main possible forms of student employment

This chapter presents the main possible forms of student employment from legal and other aspects.

2.1. Work done through school cooperatives

One of the most popular forms of employment for students is job placement through school cooperatives. This is possible for full-time students who are over the age of 15 and who have a student status at a higher education institution; or in the case of secondary schools or vocational training places, they have an active student status.

From the viewpoint of the process, the school cooperative operates as a labour agency, where the members who have signed up will undertake work for external parties (contracting companies) through the representation and mediation of the school cooperative.

(Act X of 2006 on cooperatives)

Students whose status is suspended or whose studies are suspended through a passive semester and who have reached the age of 25 do not meet the criteria of the Cooperatives Act so they cannot work for an external partner as a student.

There are many types of school cooperatives, and students will be given the opportunity to be members of several cooperatives simultaneously. The employers agree terms where the cooperative, in addition to mediating the workforce, also undertakes to advertise the open position, thus playing the role of facilitator among students.

One of the characteristics of the employment form is that the parties manage the conditions of employment flexibility, therefore the student can leave the employer without consequences by giving immediate notice. This gives the young employee room to test himself or herself and improve his or her skills in certain areas, even at several companies.

However, it is worth remembering that although school cooperatives are not only meant to provide employment but also to represent the interests of students, employers can also set their own parameters for employment.

Within the framework of this legal relationship, companies do not have to spend time on drawing up a contract with the employee and payroll accounting, in addition to this, the training and retention of the workforce will be an important aspect in the long term, which, thanks to the school cooperatives, can begin as early as high school. Another advantage would be the negation of recruitment costs; school cooperatives really do offer a viable solution to this problem.

In most cases, the paid wage appears as the product of the number of hours worked, but from the point of view of taxation, it results in financially more favourable conditions for the employee than the regular employment relationship. An additional advantage is that in case of

illness or other absence from work, the employer is not obliged to provide sick leave, on these days the student simply does not work for the company and does not receive a salary.

Pursuant to Section 22, Subsection (1), point i) of the CXXII of 2019 Act on those entitled to social insurance benefits and the coverage of these benefits (hereinafter referred to as: social security contribution Act), a full-time active student is entitled to use health care services through his or her right to a student ID card. Based on paragraph (6) of the mentioned act, the statement is also true for students who, although they have a student status, have switched their semester to passive. If the student wishes to benefit from a fully insured legal relationship (e.g. he or she wishes to obtain the right to use sick pay), he or she must establish a legal relationship, with the existence of which the social security contribution Act is considered insured.

Pursuant to point (ba) of § 6, paragraph (1) of social security contribution Act, a member with active or passive student status under the age of 25 who undertakes to participate in a school cooperative, even if he works within the scope of performance for an external party, is not insured by the cooperative, so the 18.5% social security contribution. In addition to these, the time of the activity here cannot be considered when calculating the pension.

In addition to the fact that there is no obligation to pay contributions, young people under the age of 25 can use a tax base reduction discount in the case of certain incomes that form the basis of personal income tax (PIT).

The maximum amount of the tax base reduction discount is the sum of the incomes listed based on paragraph (2) of 29/F. § the CXVII of 1995. Act on personal income tax (hereinafter referred to as: personal income tax Act), but not more than the multiplicity of the number of entitlement months per tax year and the gross average earnings at the national economic level for the month of July of the year preceding the current year, as officially published by the Central Statistical Office of those employed full-time. Based on this, the amount of the discount in the 2024 tax year is HUF 576 601 (Nemzeti Adó- és Vámhivatal [NAV], 2024a), so a maximum of HUF 86 490 can be saved in tax per month.

The student works in the school cooperative in such a way that he performs for an external party, so the university student receives the payment from the school cooperative and not directly from the company. This entails the fact that the payroll process, the notification, and the return are handled by the cooperative.

The 2018 LII. Act on social contribution tax (hereinafter referred to as: social contribution tax Act) the cooperative does not have a social contribution tax obligation for students who are actively studying in the full-time curriculum or who are passive students under the age of 25 after gross wages paid based on Section 5 (1) point c) neither.

The user of the service (Company) is obliged to pay general sales tax to the school cooperative for the amount paid for the service, which according to the rules of its own operation and the CXXVII of 2007 can also be subject to deduction according to the General Sales Tax Act (hereinafter: VAT).

In addition to the above, pursuant to paragraph (1) of § 127/2022 (III. 30.) of the Cooperative Act 13/A., the company must pay a service fee for the service provided by the school cooperative. Government decree on the minimum service fee to be paid for school cooperatives, public interest pensioner cooperatives and cooperatives of those who stay at home with small children pursuant to Section 2 (1) minimum wage paid to the student (which is the minimum wage proportional to the unit of time) 17.8% (previously this rate was regulated by Government Decree 274/2017 (IX. 21.)). Before the introduction of the decrees, the legislation governing the operation of school cooperatives only defined the general principles and frameworks, the level of the service fee was determined by supply and demand, and individual agreements. Of course, the above-mentioned rate is only a minimum value, which the school cooperatives can exceed, but the regulation almost "killed" the market competition, since the companies could calculate with a lower fee before the introduction of the regulation. As a result of the constantly decreasing social contribution tax and high service fee, it is slowly becoming less worthwhile

to employ a student through a school cooperative than to employ them in an employment relationship.

2.2. Other legal relations

Although the difference between the costs shows a slowly decreasing trend between a student employed through a school cooperative and a student undertaking regular employment, the student still loses the benefits of full-time student status if he or she chooses the employment relationship. In general, a social security contribution is deducted from the salary, and in the absence of a discount, the employer must also pay the social contribution tax.

A legal contract can also be a reasonable choice, especially if according to § 6, paragraph (1), point f) of the social security contribution Act, the income does not reach 30% of the minimum wage, since no social security contributions are deducted in this case.

2.3. Dual legal relationship

Dual training is a special form of training for students, which is also aimed at employment. The legal relationship can be established through a vocational training employment contract and an apprenticeship contract, however, in our article only the form of training created based on the student employment contract will be presented, the previous two are different both qualitatively and from the point of view of taxation.

2.3.1. Characteristics of the training system

The idea of a dual legal relationship was birthed in Germany in the 1970s. Its creation was necessary because, although the student successfully completes the theoretical training, he or she is not provided with adequate practical competencies. Employers and higher education institutions realized that it became necessary to introduce a new system, where emphasis is placed not only on quantitative but also on quality training, and where the young workforce with a degree can be employed full-time without further training or additional financial expenditure. (Mikáczó et al., 2015) (Berg és mtsai., 2019) (Czeglédi et al., 2015)

The essence of the dual legal relationship is that, in addition to completing a full-time bachelor's degree, the student completes a professional internship in parallel with his or her studies at a dual training place (ie. a company) that has a partner organization relationship with the university (Partner organization: external training place qualified by the Dual Training Council), so the focus is about enhancing the professional knowledge acquired at the university within a practical framework. In addition, after graduation, the student will not have to worry about finding a job as the employer will most likely offer an employment relationship through an employment contract. Although we would think that the dual training system is primarily the preferred method of large companies to employ young workers, based on the non-representative research of Czakó (2016), there is no difference between the needs of micro, medium and large companies for dual training, so students' opportunities are not limited to or by company size.

Why is it worth it to the company? Firstly, it eases the burden of recruitment, as companies can choose from talent at a preliminary stage. Please be aware that the employer can train the student according to his own system so when the student graduates if he or she decides to stay, he or she will be of much more value to the workforce than a new recruit. Badinszky et al. (2022), a higher rate of return can be attributed to students working within the framework of the dual education system than to their peers participating in regular education.

If the university student decides to commit to a dual legal relationship, he or she must fulfil the university's requirements for a normal undergraduate student in addition to his work, so he or she should allocate his or her time carefully. In addition to all this, he or she must give

an account of the knowledge you have acquired at the partner organization within the framework of a written project every six months (Sisa et al., 2020; Quintini, 2015; Varga, et al. 2020)

2.3.2. Legal background of dual training, its establishment process

The full emergence of the dual system is still in progress, however, the obligations associated with the legal relationship are thoroughly discussed on the part of all parties in the detailed legal background. Becoming a partner itself is a longer process, it requires significant resources, part of which is aimed at reviewing compliance with the legal background (Berács et al., 2017).

The training form satisfies the needs of several parties at the same time, so it must work as a detailed coordinated system. The university and the Dual Education Council are jointly responsible for its quality (Oktatási Hivatal, 2019a).

230/2012. (VIII. 28.) Government decree on vocational training in higher education and certain issues of professional practice related to higher education training details the rules of the dual legal relationship and the content of its documents. The system of requirements for each field of training, published on the website of the Dual Education Council, sets out exactly which criteria a partner must meet in the case of different majors. In addition, the partner organization must have a so-called Agreed Dual Training Program, which is written in coordination with the university's training curriculum and includes the partner organization's training plan.

The list of majors and partner organizations that passed the accreditation and were accepted is published on the felvi.hu website (Felvi, 2024). Pursuant to Section 44 (1) point a) of the CCIV of 2011. Act on National Higher Education (hereinafter referred to as National Higher Education Act), after the selection, and after informing all parties, a student employment contract must be concluded with the future employee, the mandatory content of which is already defined in the above-mentioned Act is contained in § 17 of the Government Decree 230/2012. (VIII. 28.).

After the organization received the dual certification and concluded the student employment contracts, the process is not yet over. After this, the Dual Training Council organizes quality assurance visits to the partner organization, where it checks compliance within the provisions of the contract and the legislation.

The above preceding paragraphs can be divided ad infinitum because the list of system design and operation criteria is much longer. It is therefore necessary that both the partner organizations and the participants in the training receive adequate information about the opportunities and obligations with the help of auxiliary and teaching materials and competent professionals, because in many cases lack of information and uncertainty results in a lack of interest in the training form (Kenderfi et al., 2022).

2.3.3. Schedule of dual training

The principles issued by the Dual Training Council states that “The time spent by the student at the dual training placement must be no less than 75% of the days of the diligence period (Oktatási Hivatal, 2024a). This criterion must be upheld for the entire training period, with the stipulation that every theory section - two in justified cases - must be followed by a practical section.” This implies that, according to the basic principle, the student works for the partner organization throughout the examination period following the diligence period. In the case of a 13 + 13-week diligence period, the mandatory partner organization performance is 880 hours, which corresponds to 22 weeks with 8-hour shifts and 5-day working hours per week. The student therefore spends 26 weeks at the university, 22 weeks at the company, and the remaining 4 weeks are vacations. Regarding the basic principles, the block-based performance method is presented in the following cycle diagram (*Figure 1*):

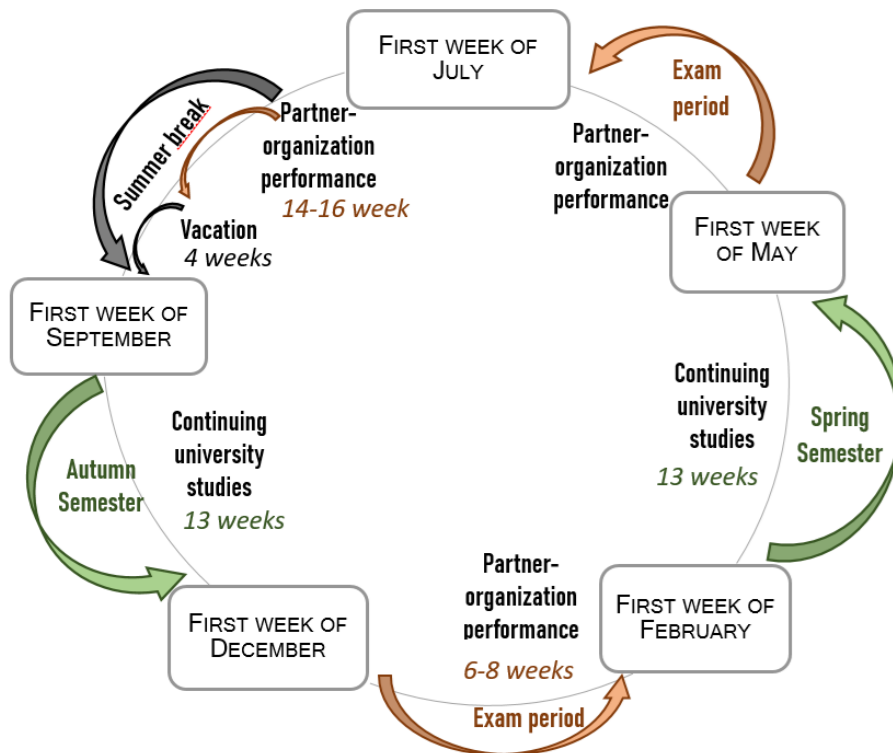


Figure 1: The stages of the process of the dual period

Source: Own illustration based on the White Book of Higher-Level Dual Education (Oktatási Hivatal, 2019b)

The vacation shown in the figure can also be interpreted as a summer holiday, but it can also be taken during the year. Based on these, the student is required to have a continuous position at the university during the study period and at the partner organization during the exam period. This does not mean that the employee does not have time to rest beyond the prescribed 4 weeks, since the autumn period of diligence includes the autumn break, and the spring semester also includes the one-week break before the start of the semester. On the other hand, it is expected that, while the normal full-time student can enjoy the summer vacation from the beginning of July, the student participating in the dual education must complete the remaining part of the 880 hours.

Of course, the performance can not only be carried out in block form. If the student has free capacity to work in addition to his schedule, he or she can also take up work at the partner organization during the diligence period.

The student and the partner organization enter a fixed term contract for the duration of the training. During this time, the period illustrated in the figure above restarts several times, while in the last semester, when completing the professional practice, the student completes this in a 40-hour shift per week at the dual partner, meeting the minimum professional practice time required in terms of the current regulations.

3. Method

At the end of their university experience, a myriad of students enters the labour market on the supply side. In addition to obtaining their academic average and mastering the theory, they must put in a concerted effort to rise above their peers as the army of university graduates would form a homogeneous community if they were unable to be distinguished by professional experience, competition results or voluntary work in community organizations. In our study, we have scrutinized the individual forms of employment in the light of the domestic legislation and

the changes which have occurred over recent years presenting their advantages and disadvantages, focusing on the dual employment legal relationship in greater detail.

For the comparative analysis, we took into account the minimum wages and taxes and contributions levied on wages between 2020 and 2024, also highlighting the effects resulting from changes in tax legislation during the given period. In this study, we do not aim to compare different forms of employment in every aspect, the emphasis is on the financial approach.

4. Results

4.1. Financial approach

Based on point (3) a) of § 44 of National Higher Education Act, from the student's point of view, participation in the dual training is paid monthly by the company, the mandatory minimum rate of which is 65% of the minimum wage. The dual approach is because the student is also entitled to the fee for studying, so if he does not perform at all with the partner during the diligence period, the amount will still be paid. The mandatory minimum wage valid in 2024 according to the government decree 508/2023. (XI. 20.) establishing the mandatory minimum wage (minimum wage) and the guaranteed minimum wage is HUF 266 800, 65% of which is equal to HUF 173 420. The student also agrees with the contract that he will receive the same salary during the exam period - where he works up to 40 hours a week. From the employee's side, this is therefore a fixed income that can be planned, which is not proportional to the number of hours completed, however, after working the 880 hours, the student is not obliged to work, he will still receive the salary. If we wanted to compare with other wages, it would be better to think about block periods. In exchange for 880 hours worked in 2024, the university student will receive HUF 2 081 040 gross, which corresponds to an hourly rate of HUF 2 365.

The salary of dual students is extremely favourable from the point of view of taxation and contribution payments for both the company and the university student. According to § 17, paragraph (2), point b) of the social security contribution Act, because of the legal relationship established on the basis of the student employment contract, the subject does not become insured, so the 18.5% social security contribution is not deducted from the salary.

In addition to these, the student's salary is exempt from the social security obligation up to the amount of the minimum wage valid in the given month. Based on 4.12.1. b) point found in Annex No. 1. of the personal income tax Act, an employee can use this reduction in view of the fact that his/her legal relationship was established with a student employment contract for the dual education. Based on these, the student's gross salary is equal to his or her net salary up to the amount of the minimum wage and, on top of that, the tax base reduction discount for young people under the age of 25.

From the employer's side, based on point (eb) of § 5, paragraph (1) of the social contribution tax Act., the contractor is not burdened with social contribution tax payment obligations regarding the legal relationship established on the basis of the student employment contract, in addition to all this, the payment place can use social contribution tax discount for its dual students (tax discount for dual education).

The amount of the discount is calculated as the product of the proportional basic norm for dual training and practical-intensive basic training courses according to the National Higher Education Act. (based on point c) of paragraph 17/A of the social contribution tax Act) per student, calculated as the amount projected per working day and the number of training days completed in the month in question.

The amount of the basic norm for 2024 is stated in point b) of paragraph (5) of paragraph 68 of the Act on the Central Budget of Hungary for 2024 of 2023, according to which the amount is 650 000 HUF.

The multipliers necessary for calculating the discount are contained in paragraph 19 of Government Decree 230/2012. (VIII. 28.), according to which the applicable multiplier in the

case of dual training is: 3.90 for the basic training course in social work and in the field of economic sciences; in the fields of engineering, IT, agricultural science, natural science, and health science 5.30.

Specifically focusing on the training area of economic sciences, the product of the basic standard and the multiplier must be divided by the number of working days in the given year, which in 2024 is 251 days, so the amount of the discount per completed day is $\text{HUF } 650\,000 \times 3.9 / 251 \text{ days} = 10\,100 \text{ HUF}$ per dual student. If the dual employee fulfils the prescribed minimum of 880 hours (110 days), the amount of the combined annual discount in the field of economics training is $\text{HUF } 1\,111\,000$. If the amount of the social contribution tax discount exceeds the tax liability, based on 17/A. § (4) of the social contribution tax Act., the taxpayer can claim the difference as part of a tax refund, so the amount will not be taken away.

In order to implement the dual education process, it can be seen that the role of the state is also outstanding, as the state loses revenue due to the tax incentives.

The favourable conditions revealed in the financial approach are only a part of the advantages that come with the dual legal relationship, since the quality characteristics also contribute to the success of the system. Not only the tax benefits, but also the possibility of recruiting young people popularizes the form of training.

Based on the information presented so far, the tax and contribution payment obligations of the students' form of employment are illustrated in the *Figure 2* below, if the student's net wage demand is $\text{HUF } 173\,420$.

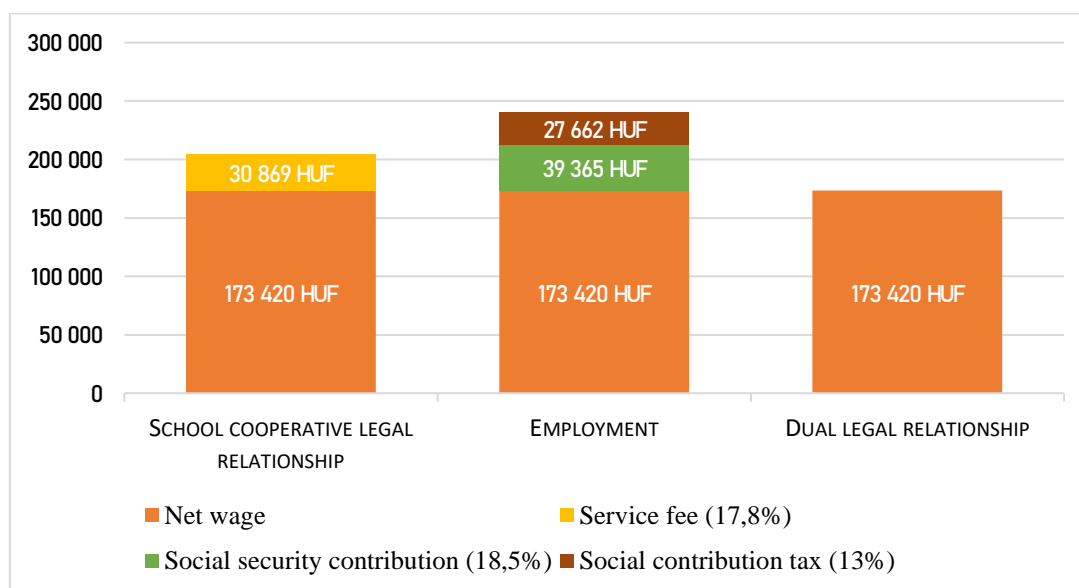


Figure 2: Students' employment costs per month (HUF) in the case of certain legal relationships*

Source: Own illustration

*When compiling the diagram the following parameters were considered:

- In the event of a school cooperative legal relationship, the level of the service fee is the same as the minimum applicable service fee, some cooperatives may differ from this.
- Personal income tax is not applicable if the taxpayer is eligible for the persons under 25 years of age discount.
- In the event of social security contributions, the amount of the contribution is indicated if the person performing the work is considered insured and does not claim a contribution discount.

- In the case of social contribution tax, the tax was indicated when the taxable person has not been exempted from paying tax due to the legal relationship, does not account for a tax base reduction discount or tax relief.
- An increase or decrease of the net salary in the case of individual legal relationships does not necessarily change the public charges to be paid in direct proportion.
- The above data is relevant based on the laws in force in 2024.

Based on the *Figure 2*, the form of employment that is the most financially advantageous for the company is clearly the dual legal relationship, within the framework of which the fee paid is exempt up to the minimum wage, regardless of age, so if the above diagram is modified so that the student is no longer entitled to the tax benefit of young people under the age of 25, the financial advantage of dual training stands out even more.

Approaching the amount of payment from another perspective, the annual fee in dual training is, according to the diagram, $12 \text{ months} \times \text{HUF } 173\,420 = \text{HUF } 2\,081\,040$, but this is not the same as the actual financial expenditure associated with the legal relationship. The company also has the option of taking into account a social contribution tax discount, the annual amount of which in 2024 is $10\,100 \text{ HUF/day} \times 110 \text{ days} = 1\,111\,000 \text{ HUF}$ in the case of 880 hours of performance by a partner organization, so the amount of the actual payment is $2\,081\,040 - 1\,111\,000 = 970\,040 \text{ HUF}$ in exchange for 880 hours, which is just over HUF 1 102 per hour worked. Of course, the student does not perceive this, for those the hourly wage of nearly HUF 2 365 calculated above appears on an annual basis. The difference between the two values is balanced by the role of the state. Thanks to the tax relief, there is no legal relationship that would be so mutually financially favourable.

4.2. Historical approach of financial data

In recent decades, several reforms have been implemented to regulate the practical acquisition of knowledge acquired during vocational training and higher education, as a framework operating that ensures stable and efficient operation within legal limits was required. In the case of vocational training and adult training, 1168/2019. (III. 28.) Government decision (Kenderfi et al., 2022) while in the case of higher education, among others; the 230/2012. (VIII. 28.) Government decree and the National Higher Education Act. amendments created a legal framework for maintaining the dual legal relationship.

Looking back across the last decade, not only the education system; but also, the taxation system has changed, both in terms of tax rates and in the creation of new tax types or the rescinding of previous tax types which also indirectly affected dual training. In this chapter, we explain the financial impact of the change in tax rates relevant to our article on the level of public burden.

In 2020, the majority of companies were still affected by the vocational training contribution, the purpose of which was to provide resources for the development of the vocational training and adult education system. The obligation related to the consent was fulfilled in the LXXX of 2019. Vocational Training Act XVIII. chapter, which expired on January 1, 2021. As one of the steps to simplify the tax system, the state abolished the vocational training contribution as a tax item, and the financing of vocational training continued to be financed from the collected social contribution tax. However, the tax benefits that can be credited from the previous vocational training contribution obligation have not ceased, and the social contribution tax obligation can be reduced with them in the future, which benefits are detailed in 17/A. § of the social contribution tax Act from January 1, 2021. The rate of the Vocational training contribution was 1.5%, and it is based on § 1 of the social contribution tax Act. Except for the income included in paragraphs (4) and (5), as it was the same as the base of the social contribution tax. Over the past five years, social contribution tax has not undergone any qualitative changes relevant to our article, only the measures have decreased, which are illustrated in the table below.

The Social security contribution Act, the contribution obligations for the financing of the social security system burdened by the employee were merged from July 1, 2020, but there was no change in terms of their rate. The new 18.5% "social security contribution" includes the 3% in cash and 4% in kind health insurance contribution, as well as the 10% pension and 1.5% labour market contribution. In the last five years, their level has not altered, nor has the fact that the income is tax-free due to the student employment contract.

In the period examined, the social security did not undergo any changes relevant to our article, with the exception of the fact that from January 1, 2022, young people under the age of 25 can use the social security tax base reduction discount. The maximum amount of the discount in each year was based upon the breakdown below.

To analyse the examined period, it is also necessary to learn about the changes in the other parameters mentioned in the previous chapter. There were no changes in the calculation of the dual discount over the preceding five years, but the amount of the discount depends on the amount of the basic standard defined in the Central Budget Act and the number of annual working days, the amount of which was calculated based on the summaries in the table below. In addition, the minimum wage, which has been increasing every year, is part of the analysis.

The breakdown of the rate and amount of the above parameters is contained in *Table 1*.

Table 1: Breakdown of the legal measures required for the analysis, 2020–2024

	2020	2021	2022	2023	2024
<i>Social contribution tax</i>	15,5%	15,5%	13%	13%	13%
<i>Vocational training contribution</i>	1,5%	-	-	-	-
<i>Social security contribution *</i>	18,5%	18,5%	18,5%	18,5%	18,5%
<i>Personal income tax</i>	15%	15%	15%	15%	15%
<i>Pit benefit limit **</i>	-	-	433 700 HUF	499 952 HUF	576 601 HUF
<i>Basic standard</i>	480 000 HUF	650 000 HUF	650 000 HUF	650 000 HUF	650 000 HUF
<i>Minimum wage</i>	161 000 HUF	167 400 HUF	200 000 HUF	232 000 HUF	266 800 HUF
<i>Number of working days</i>	254 days	254 days	254 days	251 days	251 days
<i>Weighting factor</i>	3,9	3,9	3,9	3,9	3,9

Source: Own illustration based on current legislation

* In 2020, the table contains the combined amount of pension, health insurance and labour market contributions.

** By "PIT benefit limit" we mean the upper limit of the PIT base relief for young people under the age of 25 that can be applied in certain years.

From the data in *Table 1*, it is possible to calculate the salary to be paid to dual students annually, as well as the Vocational training contribution / social contribution tax discount available to businesses, if we apply the parameters assumed so far during the study (in addition to the above, an additional assumption is that a student works 110 days a year, and the employer pays them the mandatory minimum as recompense for the work.

The discount, salary and their ratio are calculated annually as in *Table 2*.

Table 2: The dual discount that can be applied in each year and its analysis in proportion to the salary to be paid, 2020–2024

	2020	2021	2022	2023	2024
<i>Annual dual discount***</i>	810 709 HUF	1 097 835 HUF	1 097 835 HUF	1 110 956 HUF	1 110 956 HUF
<i>65% of the annual minimum wage</i>	1 255 800 HUF	1 305 720 HUF	1 560 000 HUF	1 809 600 HUF	2 081 040 HUF
<i>Discount ÷ 65% of minimum wage</i>	65%	84%	70%	61%	53%

Source: Own illustration based on current legislation

*** By dual discount, we mean a tax discount that can be deducted by the Companies - once from the vocational training contribution obligation, and later from the social contribution tax obligation. Method of calculation: Basic standard × weighting factor / number of annual working days × number of days worked by the student at the company (based on our calculations so far, 110 days).

With regard to the above, it emerges that – although there was a jump-like increase in 2021 – the tax discount accounts for an ever-decreasing percentage of the minimum wage to be paid. The reason for this is that the amount of the basic standard defined in the Central Budget Act has not changed for 4 years, but the minimum wage is constantly increasing. The 2021 outlier was due to a 35% increase in the basic standard.

It is also worth comparing the impact of changes in other costs burdening the company and the employee. The social contribution tax was reduced, the Vocational training contribution was abolished, the personal income tax benefit for young people under the age of 25 came into effect, and the minimum wage increased. If we want to reshape the bar chart in the “Financial approach” chapter for individual years, then - for the sake of simplification - in the case of a monthly net wage demand of HUF 100 000, the costs in each year would be as in *Figure 3*.

*When compiling the diagram, the following parameters were taken into account:

- In the case of a school cooperative legal relationship, the level of the service fee is the same as the minimum applicable service fee, some cooperatives may differ from this.
- Personal income tax has not been indicated from the year 2022, if the taxpayer can benefit from the discount for young people under 25 years of age.
- In the case of social security contribution, the amount of the contribution is indicated if the person performing the work is considered insured and does not claim a contribution discount.
- In the case of social contribution tax and vocational training contribution, the burden is indicated if the taxpayer is not exempted from paying tax due to the legal relationship, does not account for a tax base reduction discount or tax discount.
- An increase or decrease of the net salary in the case of individual legal relationships does not necessarily change the public charges to be paid in direct proportion.
- The above data is relevant based on the laws in force in 2024.

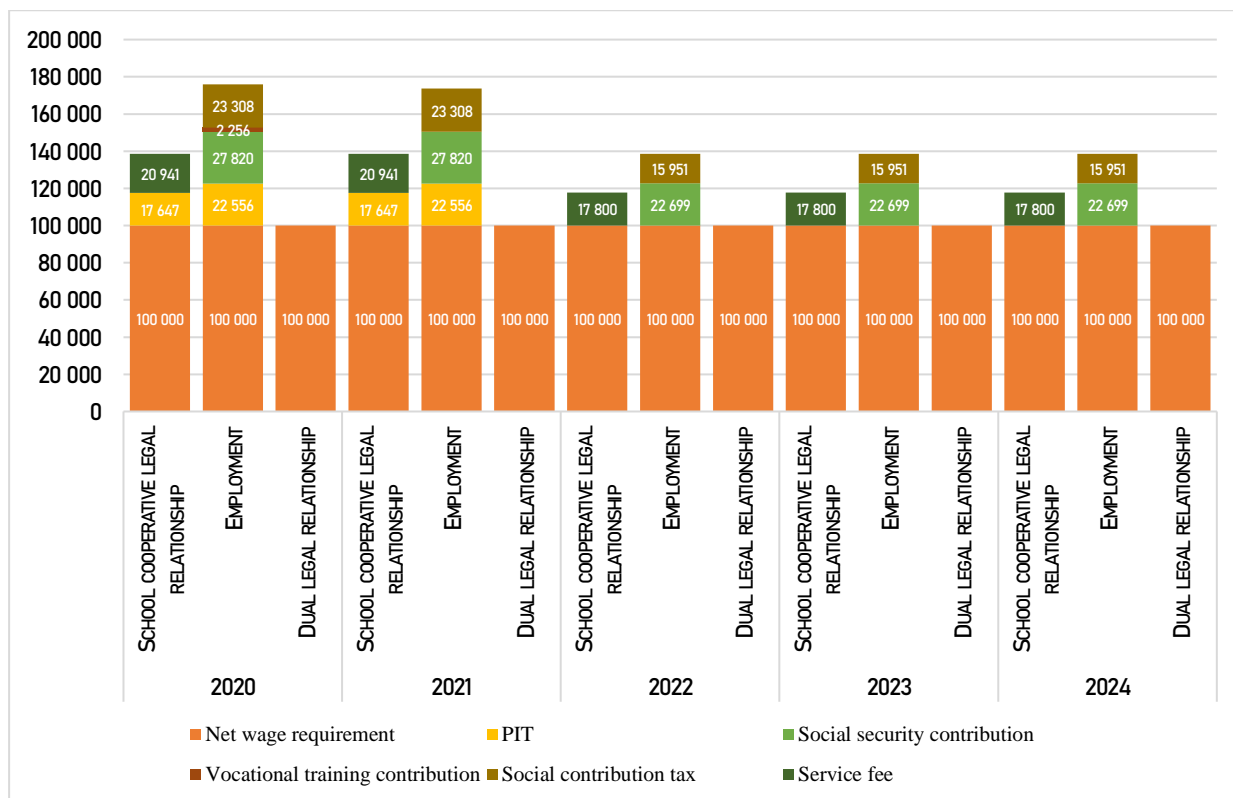


Figure 3: The monthly costs of employing students in the case of certain legal relationships, broken down by year (HUF), 2020–2024*
Source: Own illustration

Based on *Figure 3*, we can see that due to the abolition of the decreasing social contribution tax, vocational training contribution, and the introduction of the personal income tax discount for young people under 25, the employment relationship entails decreasing public burden, so the financial difference between an employment relationship and a dual legal relationship is no longer so sharply defined.

At the same time, the amount of the dual discount that can be deducted from the social contribution tax offers such favourable conditions that even in 2024, more than half of the salary paid can be claimed as a tax discount, which cannot be said for other legal relationships.

Nevertheless, facilitating the issue of recruitment is not a negligible factor, where the partner organization can find its future employees with the help of a higher education institution, thereby taking advantage of the “free marketing” function of the legal relationship.

5. Conclusions

The increased demand for young people to join the labour force, as well as the fact that companies, due to their profit orientation, stick to processes that pay-off for them, support the relevance of the topic of the article. The employment of students by businesses is also possible through several legal relationships, which do not have the same financial and qualitative characteristics. Although, in the light of the data presented above, employment through the school cooperative can be considered favourable in terms of wages, the legal relationship is not so attractive due to the obligation to pay a high service fee. The employment relationship or contract legal relationship for the employment of a full-time student is also unfavourable, since the benefits associated with being a student are lost, so it is a less advantageous choice from the point of view of company costs. In contrast to these, the dual training was created specifically for student employment aimed at acquiring theoretical knowledge compatible with their studies,

which is an extremely rewarding form of employment from both the employee's and the company's point of view. For the employee, it provides a practical place and a fixed income, and for the employer, it provides a young, dynamic economically viable workforce. From a financial point of view, this legal relationship would not carry such benefits if the state did not take its part in jump starting this employment by providing tax relief to companies. To maintain the system, in addition to the three protagonists mentioned in dual training, the higher education institution and the Education Office also play an important role, which ensures smooth operations through inspections.

Table 3: A brief summary comparison of the three forms of student employment

	Dual legal relationship	Work done through school cooperatives	Regular employment
Student's perspective			
<i>Advantages</i>	predictable income for the entire duration of training flexible working, professional experience career path opportunity	flexible, provides income, compatible with studies	full-time employment
<i>Disadvantages</i>	regular compliance with learning and work, closer commitment (cancellable)	less predictable income, non-training-specific professional experience	cannot be combined with the full-time training
Employer's perspective			
<i>Advantages</i>	low cost, workforce replenishment, professional orientation	flexible, little administration	full-time employee
<i>Disadvantages</i>	additional mentoring task, commitment (cancellable)	cost-increasing effect of the service fee	higher cost implications

Source: Own illustration

The number of higher education institutions, partner organizations, and students participating in the training is constantly increasing, which is due in no small part to the fact that it brings positive returns for all participants. “The innovative training helps to prepare the students for the world of work, as they can constantly put their theoretical knowledge into practice.” (Badinszky et al., 2022 pp. 688.)

Although the history of dual education does not stretch back long, and although the form of education is still emerging in many places, it has many opportunities for future students to kickstart their careers.

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