

General service description

- 1.) Our cooperative only employs students aged 16 or over, or 15 during the summer holidays between 15 June and 31 August.
- 2.) Before starting the activity, the „Declaration of entry” Form must be completed with readable capital letters, paying attention to the exact **personal tax number and bank account number**. Afterwards, a Membership Agreement must be concluded with our Cooperative, by which the Member will be registered in the NAV system (National Tax and Customs Administration). This requires the tax number, social security number, student ID number (10 digits), which must be presented at this time and handed over for photocopying. Members under the age of 18 have to present a parental permission in order to become members of the cooperative, and for Members under the age of 16 also have to present a parental permission in order to establish a labor contract. The necessary documents are given to the applicant at the time of the application and have to return to the office after the acceptance and signature of the parent/caregiver.
- 3.) Membership and the membership agreement shall be valid only if proof of full-time student status is provided on a continuous basis. To this end, the member is required to prove his/her status by presenting a valid student ID card in accordance with Government Decree 362/2011 (XII.30). If the student card is in the process of being produced, it is necessary to present the Provisional Student Card issued by the educational institution. The validity of the temporary student card is the date specified on the certificate (maximum 60 days). The member agrees to photocopy his/her student card and to certify the copy by signing it.

	University/College students			High school students	
		Deadline	Validity	Deadline	Validity
Student ID Card	First semester	October 31	March 31 of the following year	October 31	October 31 next year
	Second semester	March 31	current year October 31		

With passive student status, student employment is possible until the age of 25. Passive status can be proved by the appropriate Student Status Certificate or by the completed Passive Declaration.

- 4.) The Member acknowledges that pursuant to Article 29/F of Act CXVII of 1995 [Income Tax Act] he/she will receive an exemption from income tax **until the month of his/her 25th birthday, up to a gross monthly income of HUF 656 785 576 601 in 2025**. If the Member does not apply the tax exemption or his/her combined income from other activities exceeds the above maximum amount, the Member **may make a declaration requesting that the tax exemption be ignored in whole or in part**. In case the Member does not complete the above declaration, he/she may incur a tax liability when completing the year-end tax return. If the tax rate exceeds 10 000 HUF, above the tax payable the Member is obliged to pay extra +12% penalty interest to the Tax Authority. **The tax exemption for individuals under 25 be claimed by citizens of EEA countries and non-EEA countries bordering Hungary.**
- 5.) **The membership fee is 1000 HUF, and it will be deducted from the first month salary.** This membership fee is refundable after the exit from the Cooperative's membership. So we will refund you if you choose to quit our membership. After the entrance to our Agency membership all members are allowed to work for any Mind-Diák Cooperative throughout the entire Hungary.
- 6.) The bank transfers are executed **by the 10th of each month** but only after the month in which you have worked. Cash payments are made on the third Thursday of every month, (this date is posted in the office every month). The remount salary is paid every Wednesday after the standard payment.
- 7.) The payment of the salaries are only **made through bank transfers**. In the case of false or missing data our cooperative won't be able to fulfil the payment. We are able to inform you about the transfer of your salary 1 day before the previously announced payment day. The Member is responsible for the accuracy of the bank account number provided by him/her. In case of false financial institute sided data the reimbursed salary is collectable during the „cashier hour” (as above described). Our Cooperative is **unable to transfer to Revolut bank account number or foreign bank account**.
- 8.) The resign of the membership can be started twice. After the second we won't be able to offer you a membership again. The resign is processed during the preannounced cashier hours or division specified days. These dates are the following:
Budapest: - **Cashier hours – Monday 9 am – 1 pm, Wednesday 1 pm – 4 pm, Thursday 3 pm – 6 pm.**
Other cities – as posted locally
- 9.) In case of failed or forgot collection of salary or membership fee or other payments are only allowed during cashier hours
- 10.) The member notes that tax advances are deducted from his/her taxyear earnings every month according to the corresponding regulations.
- 11.) Every year, our agency make and provides the **tax certification** by the 31st of January based on the members taxyear related earnings. It is years mandatory for every member to - based on his/her salary (along with every type of earning could be coming outside of the agency) - make his/her declaration of income for tax return to the National Tax and Customs Administration (NAV) of Hungary.
- 12.) The member is liable to notify the cooperative in written if there is any change in any kind of personal information that is provided to the agency.

Have a nice working day! MIND-DIAK Cooperative.