

Scheme name	Unified model of education
Country	 Croatia
Duration	3-4 years
Apprentices remuneration - characteristics	Type: allowance, fixed amount per hour Remuneration setting: centrally, as share of the average net salary in the economy in the previous year Coverage: on-the-job training Variation(s): by the year of apprenticeship
Apprentices remuneration - amount	Average regulated remuneration: EUR 507.8 per year The calculation is based on the formula: amount paid per hour x minimum number of training hours per year (both are regulated by legal acts). The amounts vary depending on the year of apprenticeship: 1st year: 3.30 HRK/h x 560h = 1.848,00 HRK. 2nd year: 6.59 HRK/h x 630 = 4.151,70 HRK. 3rd year: 8.24 HRK/h x 640 = 5.273,60 HRK. Average : 3.757.76 HRK = EUR 507.8 (exchange rate 1 EUR = 7.4 HRK) Level in PPS per year (average): 774.08 Level in PPS per hour (average): 1.27 Share of the average salary of worker: 18.3% on average (by law: 10% for the 1st year, 20% for the second year, 25% for the 3rd year) Remuneration (annual gross income) in 3 selected occupations (EUR): Same for all three occupations (hairstylist, motor mechanic, bricklayer), i.e. 1st year: 249.73; 2nd: 561.04; 3rd: 712.65; 4th: nap (Exchange rate: 1 EUR = 7.4 HRK)
Time foreseen for on-the-job-training	20%-50% of the overall duration of apprenticeship Number per hours per year (average): 610. The estimate is based on the actual number of hours per year: 560 hours in the 1st year, 630 hours in the 2nd year, 640 hours in the 3rd year. This average (610) corresponds to 35% of the average hours for a full time job (estimated to 1,752).
Apprentice social insurance	-
Additional support for apprentice	-
Financing on-the-job training	Employers pay remuneration to apprentices and receive support from the State in the form of tax incentives . Tax reduction depends on the number of apprentices that employers train. Employer training 1-3 apprentices may reduce income tax base or self-employment income by 5%. If employer trains more than 3 apprentices, tax deduction can be increased by 1 p.p. for each additional

	apprentice, up to 15% of the tax base or self-employment income. Employers may also receive the grants under the ESF-funded project 'Apprenticeship for craft occupations' of the 'Operational Programme Effective Human Resources 2016-2020' to cover partly the cost of apprentice remuneration and fees to the mentors.
Financing off-the-job training	Companies may individually contribute to the off-the-job part training by providing their facilities and their staff members as instructors. The EU funds used to support the scheme cover both the on- and off-the-job components of the apprenticeship.
Financing of the scheme overall	EU funds used: 2016: approx. EUR 2,000,000 (HRK 11,520,000 through the project "Scholarships for students in vocational occupations" and HRK 3,000,000 through the project "Apprenticeships for craft occupations" of the Operational Programme Effective Human Resources 2016-2020) 2015: approx. EUR 1,500,000 (HRK 11,000,000 under the activity "Scholarships for apprenticeships" and "Master of his craft - apprentices" of the "Entrepreneurship impulse" programme).
Illustration: sources of funding and financial flows	<pre> graph TD Gov[Government / State] --> Schools[Schools and other training institutions] Gov -.-> 1. Tax incentives 2. Grant for companies: Apprenticeship for craft occupations Employers[Private / public employers] Employers -.-> Remuneration (allowances) Apprentices[Apprentices / households] </pre>
Assessment of financing arrangements	Strength: Financial incentives are considered to provide motivation to employers to engage in apprenticeships. Weaknesses: Various stakeholders at different levels are responsible for different parts of apprenticeship funding and financing (e.g. Ministry of Education for teacher salaries, counties and cities for material, Ministry, counties and cities together for scholarships/ allowances). In practice, although students may sign a contract with employers, they might not receive remuneration, as control and compliance mechanisms do not exist.
Contextual information	Statutory minimum wage: EUR 414.45 per month (2016, S2); EUR 433.35 (2017, S1); EUR 442 per month (2017, S2) Average yearly working time (hours) for a full time job: 1,752

More on financing instruments for this scheme

Programme

**"Entrepreneurship Impulse",
activity "Master of his craft-
apprenticeship" in 2015 and
"Apprenticeship for trades
and crafts occupations" in
2016**



CROATIA

Grants for companies

Tax incentives



CROATIA

Tax incentives

More on this apprenticeship scheme

Unified Model of Education



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