

Scheme name	Dual education and training
Country	 Slovakia
Duration	2-3 years (depending on specific programs and qualification levels)
Apprentices remuneration - characteristics	Type: wage paid by company; fixed amount per month. In addition, apprentices receive stipends paid by the state and stipends paid by company (see additional support for apprentice). Remuneration setting: centrally Coverage: on-the-job training Variation(s): no
Apprentices remuneration - amount	Average regulated remuneration: EUR 78.3 per month (if only the wage received for productive work is considered. Calculation based on national min wage in 2017) Level in PPS: 115.32 per month Share of national minimum wage: 18% (if only the wage received for productive work is considered (75% if all parts (i.e. wage + state stipend + company stipend) are considered)
Time foreseen for on-the job-training	Between 20-50% of the overall duration of apprenticeship Number of hours per year (average): 800
Apprentice social insurance	Rights: Pension, unemployment, maternity leave
Additional support for apprentice	On top of the wages, apprentices receive stipends paid by the State and stipends paid by the companies
Financing on-the-job training	Employers pay wages and stipends to the apprentices. They may benefit from tax decutions . Apprenticeship is co-financed by EU-funded projects (see European Structural and Investment Funds - National Project Dual Education).
Financing off-the-job training	Companies contribution: facilities, instructors/in-company trainers
Financing of the scheme overall	Overall financing (without EU funding): 2015: EUR 1,718,998. Estimation for 2015 includes: - stipends paid by the state, based on grades: estimated average EUR 30 EUR per month x 10 months x 532 learners. - stipends paid by companies: estimated average EUR

	200 per month x 10 months x 532 learners. - wage for productive work paid by company: estimated EUR 1,164 per hour x 800 hours x 532 learners. 2016: EUR 3,622,175 Estimation for 2016 includes the same items as for 2015, only multiplied by 1,121 learners in that year. Public financing (national resources) - stipends paid by the state: 2015-16: EUR 498,900 Private financing - stipends and wages paid by companies: 2015-16: EUR 4,842,273 EU funding: EUR 2,000,000 in 2016 and EUR 3,000,000 in 2015. The figures are estimations of EU funding directed at VET reform projects relevant for activities focused on the system of dual education.
Illustration: sources of funding and financial flows	<pre> graph TD GS[Government / State] --> STI[Schools and other training institutions] GS --> PPE[Private/ public employers] PPE --> AH[Apprentices / households] GS -. "1a. Tax incentive: Deduction from income tax of legal entities" .-> PPE GS -. "1b. Tax incentive: Deduction from income tax of physical persons" .-> AH GS -. "2. Grant for companies: National Project Dual Education (EU funds)" .-> PPE </pre>
Assessment of financing arrangements	Strengths: Availability of EU funding to support related projects; availability of government budget to provide allowances (stipends) according to grades; hence motivation of apprentices to engage in work-based learning and gain experience in work-for-compensation system instead of merely work-for-grades system. Weaknesses: Temporary nature of EU funding schemes.
Contextual information	Statutory minimum wage: EUR 405 (2016, S2); EUR 435 (2017, S1 and S2) Average yearly working time (hours) for a full time job: 1,734.30

More on financing instruments for this scheme

European Structural and Investment Funds - National Project Dual Education



 SLOVAKIA
Grants for companies

Deduction from income tax of legal entities



 SLOVAKIA
Tax incentives

Deduction from income tax of physical persons



SLOVAKIA
Tax incentives

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