



Name of the instrument in English	Employers training contribution
Country	 Denmark
Type of instrument	Training funds

Level of operation	National
Part of the country where the instrument applies	nap
Region(s) in which the instrument applies	nap
Sector(s) in which the instrument applies	nap
Legal basis	Act on Employers Training Contribution (§ 4)
Objective(s) and target(s)	To provide work placements within VET
Year of introduction	1977
Year of termination	No foreseen end to the instrument (on-going)
Governance (management, operation, monitoring and evaluation)	AUB is governed by a board of 16 members and a chairman selected by the social partners, the Ministry of Education, municipalities and the regions in Denmark. ATP is responsible for day-to-day operation and the National Agency for Education and Quality is in charge of monitoring and evaluation. Ministry of Education, The Confederation of Danish Employers (DA), The Danish Confederation of Trade Unions (LO) are involved in the management of the instrument.
Eligible group(s)	All companies
Education and training eligible	The instrument supports apprenticeship and other types of education and training. In relation to VET, it applies to ISCED 3-4 levels.
Source of financing and collection mechanism	Levy on companies (regulated by law) - a fixed annual amount employee. In 2017, the contribution was DKK 2,837 (381,84 EUR) per full-time employee. The state is responsible for a part of the cost of students remuneration corresponding to the SU scholarship (EUR 808,81 per student) which the state pays quarterly to the

	AUB. NOTE: This contribution is not the same as the SU scholarship, which the state pays separately.
Financing formula and allocation mechanisms	The maximum amount that a company may receive varies depending on the academic year of the student. The amount ranges from EUR 338,84 (1st year students) to EUR 676,33 (adult students). Funds are disbursed to all eligible applicants on a 'first-come, first-served basis'.
Eligible costs	Apprentice remuneration. The instrument may also cover employers defray of the costs to apprentices that stay in boarding schools (schools where the apprentices live) as part of vocational education and training. It can also cover the transport expenses which the employers have defrayed when the apprentice stays at the school.
Volumes of funding	In 2015, some EUR 831,142,102 were collected. This includes EUR 762,152,227 as employer contribution (figure based on AUB annual statement 2015) and EUR 68,989,875 as state contribution (estimate based on the number of students from the AUB annual statement in 2015 (85,298 students) multiplied by the part of the cost of remuneration that the state is responsible for (EUR 808,81 EUR per student)). Exchange rate: 1 EUR = 7.44 DKK, 06.07 2017. No EU funding involved. In 2015, some EUR 399,973,718 were disbursed (estimate based on the AUB annual statement 2015).
Beneficiaries/take up	In 2016, 120,519 employers contributed to the fund. In 2015, 21,464 employers (both, public and private) benefited from the support. The annual reports from AUB show that there has been a small decrease in number beneficiaries since 2011 (from 23,746 to 21,464 in 2015).
Monitoring/evaluation reports available	Evaluering af voksenlærlingeordningen: Effekter, anvendelse og incitamenter - file:///C:/Users/AndersRandrup/Downloads/Evaluering%20af% Annual statement on AUB - https://www.atp.dk/resultater-rapporter/aars-og-kvartalsrapporter/aub
Monitoring/evaluation results	The evaluation shows significant positive employment effects for the whole apprenticeship scheme in Denmark, which the AUB contributes to. The evaluation shows that after a year, 70% of the unemployed adults who have completed the apprenticeship are employed (compared to 58% in the control group). NB. the evaluation does not evaluate the effect of AUB but rather the effect of the apprenticeship in Denmark.
Recent or planned changes	In August 2016, a tripartite agreement changed the financial model. The changes included increased financial incentives to create more apprenticeship places by the companies and an additional contribution to the AUB scheme for companies that do not train the required share of students.

Sources

Act on Employers Training Contribution (§ 4.),
<https://www.retsinformation.dk/eli/lt/2017/95>

AUB Statistic 2016
<https://www.atp.dk/atp-som-administrator/pension-og-sikring/aub>

Evaluering af voksenlærlingeordningen: Effekter, anvendelse og incitamenter -
file:///C:/Users/AndersRandrup/Downloads/Evaluering%20af%

Annual statement on AUB -
<https://www.atp.dk/resultater-rapporter/aars-og-kvartalsrapporter/aub>

Related financing adult learning database instrument

Employers' Reimbursement System

 Denmark

Training fund

Related apprenticeship schemes

Apprenticeship

 DENMARK

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