



Name of the instrument in English	National Training Fund (NTF)
Country	 Ireland
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	National Training Fund Act 2000
Objective(s) and target(s)	To provide funding for vocational educational and training schemes and programmes for the employed (including apprenticeship training) and for those seeking employment.
Year of introduction	2000
Year of termination	No foreseen end to the instrument (on-going)
Governance (management, operation, monitoring and evaluation)	Department for Education and Skills is responsible for the overall management, monitoring and evaluation of the instrument. SOLAS is in charge of day-to-day operation. The Revenue Commissioners (the national tax authority) collects the levy from the companies. They give it to the Department of Employment Affairs and Social Protection which then allocates it to the Department of Education and Skills. The Department of Education and Skills allocates funding from the NTF with the consent of the Minister for Public Expenditure and Reform in accordance with the provisions of the National Training Fund Act, 2000. Technically, employers are the main funders of the NTF but they have no involvement in deciding how the money is allocated; this is the prerogative of the government. In this sense, it is public money.
Eligible group(s)	All companies
Education and training eligible	The instrument supports apprenticeship and other types of education and training. It applies to all levels.

Source of financing and collection mechanism	Levy on companies (regulated by law). Employers that do not have apprentices contribute 0.7% (or 0.35% in the case of employees on low pay) of their payroll to the NTF. This levy is a part of the Pay Related Social Insurance (PRSI) collection system.
Financing formula and allocation mechanisms	NTF funds are allocated by the Department of Education and Skills to programmes and projects that contribute to national skills development policies. In relation to apprenticeship, the NTF does not directly provide funding to employers of apprentices but it covers the training allowance paid to their apprentices during their off-the-job training periods (which employers in the new employer-led apprenticeship programmes pay). It also covers the costs incurred by the further education and training providers who are responsible for providing the off-the-job training to the apprentices. Without the NTF, employers might have to contribute a larger amount of money to cover off-the-job training costs of the apprenticeship training programme.
Eligible costs	The cost of developing the curriculum and of providing the off-the-job training by the network of further education and training providers and the training allowance paid to apprentices.
Volumes of funding	In 2016, EUR 390,000,000 were collected. No EU funding involved. In 2015, EUR 370,000,000 were collected (364,000,000 through the levy and EUR 6,000 from EU funds). The funds available to the National Training Fund have been increasing due to the increased number of people in employment. In 2015, EUR 334,000,000 were disbursed.
Beneficiaries/take up	In 2016 and 2015, some 208,000 and 207,737 companies contributed respectively (the figure represents the number of employers from whom tax is collected by the national tax collection agency). In 2016 and 2015, some 13,000 and 12,861 companies and individuals benefited (the figures concern all companies and individuals that benefited from the NTF, including employers that did not employ apprentices and individuals who were not apprentices).
Sources	Department for Education and Skills, www.education.ie SOLAS, www.solas.ie

Related financing adult learning database instrument

National Training Fund (NTF)

 Ireland

Training fund

Related apprenticeship schemes

Apprenticeship

 IRELAND

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