

Making dual VET more attractive

Legislation amendments to raise dual VET attractiveness

At the beginning of the school year 2017/18, there were 2 611 learners in dual VET, of whom 1 252 were in the first grade (3% of learners entering upper secondary education), 953 in the second, and 406 in the third. Based on these figures, raising the attractiveness of dual VET may prove challenging.

The ESF-funded [**Dual education and increasing attractiveness and quality of VET**](#) project aims to increase the number of dual VET learners to 12 000 by 2020; this can only be achieved if enrolment in dual VET is substantially increased.

The offer of in-company training places has also gradually increased. In 2018/19 there will be 2 923 in-company training places offered, while the full capacity for dual VET in companies is 5 857. The total capacity of the certified workplaces ready to participate in dual VET in the future is 10 161. However, the involvement of SMEs is low, and the allocation of training places among economic sectors is uneven.

The Act on VET (61/2015), as amended by the [**Act No 209/2018**](#) adopted by parliament on 14 June 2018, aims to raise the attractiveness of dual VET by:

- abolishing the learner remuneration ceiling for productive work; only remuneration up to minimum hour-wage is tax deductible;
- cancelling the reduction of State contribution to VET schools (about EUR 1500 per individual learner), originally justified by the need for training costs to be partially covered by companies;
- reducing the administration burden for companies;
- expanding the period for entering dual VET to the end of January of each school year;
- offering additional fiscal incentives to companies.

Tax deductions have become more generous. Earlier tax deductions of EUR 1 600 for 200 hours of practical training and EUR 3 200 for 400 hours of practical training within a tax period still apply but company expenditure on the practical component of education and VET school operational expenditures for costs beyond those covered from the State budget are now recognised as tax deductible.

A yearly direct per capita payment to companies has also been introduced: EUR 1 000 for SMEs, EUR 700 for other companies that offer at least 400 hours of training, and EUR 300 for companies that offer 200 to 400 hours of training during a school year.

According to employers' representative [**Mr Milan Kuzma**](#), greater interest among companies to offer more training places is expected in September 2018, leading to at least a 20% increase in dual VET learners. He also reported that, in combination with the expanded period for entering dual VET, there will be up to 700 more dual VET learners next year.

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