


Financing adult learning database

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| Name of the instrument - Local language | olajšava za izvajanje praktičnega dela v strokovnem izobraževanju |
| Name of the instrument - English translation | Tax allowance for practical part of vocational education |
| Scheme ID | 194 |
| Country |  Slovenia |
| Reporting year | 2020 |
| Type of instrument | Tax incentive for companies |
| Sub-type of instrument | Incentive for promoting training |
| Type of entry | Single instrument |

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| Short description | Companies paying Corporate Income Tax (CIT) and employing an apprentice or a student to undergo practical training may claim a reduction in the tax base but not exceeding 20% of the average monthly salary in Slovenia. Training programmes for vocational education, allowing to obtain a qualification of ISCED 3-5 level, are eligible. The eligible costs are the monthly salary of an apprentice or a student that is undergoing practical training in the company. The tax incentive can be used once in each calendar year. |
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| Level of operation | National |
| Name of a part of the country | Not applicable |
| Name of the region (for regional instruments) | Not applicable |
| Name of the sector (for sectoral instruments) | Not applicable |
| Relevance | Key instrument |
| Legal basis | Article 57 of Corporate Income Tax Act |
| Objective(s) and target(s) | Not available |

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| Year of implementation | 2006 |
| Operation/management | Financial Authority of Slovenia approves and proceeds the reduction in the taxable base according to the law. |
| Eligible group(s) | All companies paying Corporate Income Tax (CIT) and employing an apprentice or a student for practical training. |
| Group(s) with preferential treatment | No preferential treatment |
| Education and training eligible | Training programmes for vocational education, allowing to obtain a qualification of ISCED 3-5 level, are eligible. |
| Source of financing and collection mechanism | State (loss of tax revenue) |
| Financing formula and allocation mechanisms | Companies employing an apprentice or a student to perform practical part of VET may claim a reduction in the taxable base in the amount of the salary paid, but not exceeding 20% of the average monthly salary in Slovenia for each month of performing practical training and each apprentice/student. This tax incentive can be used in each calendar year. |
| Eligible costs | Monthly salary of an apprentice or a student that is undergoing practical training in the company. |
| Volumes of funding | Not available |
| Beneficiaries/take up | Not available |
| Organisation responsible for monitoring/evaluation | Financial Authority of Slovenia. |
| Monitoring/evaluation reports available | Not available |
| Most relevant webpage - in English | https://www.fu.gov.si/en/ |
| Most relevant webpage - local language | http://www.fu.gov.si/ |
| Recent changes | No recent amendment Recent changes in response to COVID-19 No changes |
| Sources | http://www.fu.gov.si/ |