

# Incentives for companies to offer dual VET

POLICY DEVELOPMENT

REGULATION/LEGISLATION

 SLOVAKIA

## Timeline



ID number 28562

## Background

Financial incentives properly stimulating small businesses to invest in the quality of practical training were missing. Introducing apprenticeship in the form of dual VET to large companies and SMEs was a challenge. Incentives were set up addressing both businesses offering practical training (tax reliefs) and learners. No incentives were offered to stimulate school-business cooperation. The ESF-funded Development of secondary VET project was implemented in 2013-15, aimed at piloting a new IVET model in 21 schools to be developed into 'VET centres' offering first-class practical training in well-equipped workshops. For the period 2016-20, policy priorities in this area also focus on raising the number of companies and VET students in dual schemes through incentives.

## Objectives

Various measures have been introduced to attract companies to enter dual VET. The newest, offering direct payments from the State budget, is aimed at also attracting the companies that are financially not strong enough.

## Description

To encourage enterprise involvement in dual VET, the VET Act (61/2015) had introduced corporate tax reliefs for training companies:

- (a) tax exemption reducing training costs by 21%;
- (b) tax bonuses of EUR 1 600 for 200 hours of practical training and EUR 3 200 for 400 hours of practical training within a tax period;
- (c) remuneration for learners' productive work is exempted from levies.

These incentives did not apply to any other form of work-based learning (e.g. diverse school-company contracts on short training opportunities without individualised contracts between the learner and the company). Their negative impact on tax collection has been

estimated at EUR 15 670 000 for 14 000 learners in dual VET after four years.

These financial incentives were heavily criticised as not attractive, in particular for SMEs. Therefore, stronger incentives have been introduced by the 2018 amendment of the Act on VET (209/2018). On top of the above-mentioned bonuses, the amendment provides that company expenditures for practical training and costs not covered by the State budget are recognised as tax deductible. In addition, companies will receive direct per capita payment effective from June 2019. Companies that offer 200 to 400 hours of training per year will receive EUR 300, and those offering more than 400 hours will receive EUR 700. SMEs qualify for EUR 1 000.

#### **2015 Approved/Agreed**

#### **2016 Implementation**

#### **2017 Implementation**

#### **2018 Implementation**

#### **2019 Implementation**

In 2019, 60 large companies and 155 SMEs received direct payments totalling EUR 1 139 983.12, covering 50% to 70% of the eligible real costs per learner. The total estimated amount of this State aid for the years 2019-22 is EUR 20 million, out of which EUR 11.5 million will go to large companies and EUR 8.5 million to SMEs.

#### **2020 Implementation**

In 2020, 123 large companies and 505 SMEs received direct payments totalling EUR 3 659 600 for the training of 4 491 learners in their first and second years of training.

A specific per capita contribution was offered to companies for any newly contracted learner in the 2020/21 school year to encourage the companies to sign contracts with learners also under the complicated conditions caused by the COVID-19 pandemic and the threat of the economic crisis. The contribution of EUR 1 000 per learner is to be covered from the ESF project Dual education and increasing attractiveness and quality of VET.

#### **2021 Implementation**

In 2021, 138 large companies received direct payments of EUR 2 416 200 for 3 602 learners; 727 SMEs direct payments of EUR 3 387 600 for 3 433 learners (EUR 5 803 800 for 7 035 learners in total) for the training of 2 806, 2 782 and 1 447 learners in their first, second and third year of training, respectively. Companies also received an additional pandemic contribution of EUR 1 000 per learner for in total 2 083 new learners.

#### **2022 Implementation**

In 2022, 137 large companies received direct payments of EUR 3 035 400 for 4 542 learners; 885 SMEs direct payments of EUR 4 479 600 for 4 510 learners (EUR 7 515 000 for 9 052 learners in total) for the training of 2 915, 2 661, 2 448 and 1 028 learners in their first, second, third and fourth year of training, respectively.

State Institute of Vocational Education registered 1 022 subjects requesting direct payment out of 1 095 involved in dual training. In 2022, no pandemic contribution was paid.

#### **2023 Implementation**

In 2023, 1 097 entities out of 1 225 originally registered received direct payments from the State budget to compensate for training costs for dual learners. Of this total, 158 large companies received EUR 3 182 000 for 4 767 learners, while 939 SMEs

received EUR 5 034 500 for 5 059 learners (EUR 8 216 500 for 9 826 learners in total). There were costs covered for 2 995, 2 804, 2 358, 1 659 and 10 learners in their first, second, third, fourth and fifth year of training, respectively.

### 2024 Implementation

In 2024, 1 206 entities out of 1 318 originally registered received direct payments from the State budget to compensate for the costs of training dual learners. Among these, 162 large companies received EUR 3 276 500 for 4 939 learners; 1 044 SMEs received EUR 5 513 600 for 5 517 learners (EUR 8 790 100 for 10 456 learners in total). There were costs covered for 3 161, 2 963, 2 556, 1 729 and 13 learners in their first, second, third, fourth and fifth year of training, respectively, and 34 learners enrolled in two-year follow-up studies (ISCED 454).

### 2025 Implementation

In 2025, the direct-payment scheme for dual VET training costs continued, with further growth in the number of supported entities and learners. Altogether 1 346 entities out of 1 537 originally registered companies ready to offer dual VET received direct payments from the State budget to compensate for the costs of training dual learners. Among these, 175 large companies received EUR 3 425 100 for 5 163 learners; 1 171 SMEs received EUR 6 181 400 for 6 197 learners (EUR 9 606 500 for 11 360 learners in total). There were costs covered for 3 536, 3 198, 2 684, 1 883 and 42 learners in their first, second, third, fourth and fifth year of training, respectively, and 17 learners enrolled in two-year follow-up studies (ISCED 454).

According to the amendment of the Act on VET (61/2015) adopted in October 2025, dual VET institutions will receive payments from the State budget via the education ministry, and, as a novelty, via the health ministry, as dual VET expanded to the health sector. Furthermore, entitlement to payment is also expanded to the intermediary agencies entitled to distribute the provision of practical education across more companies. Thus, within this, the so-called agentic dual VET, individual learners can be served by more companies in contrast to regular dual VET, where the provision of practical education is offered in a split between the respective VET school and one contracted company. The calculation of the contribution to a beneficiary (so-called agentic employer or a company offering practical education) per capita has been changed as follows:

- (a) SMEs – 1.2 times the minimum monthly wage;
- (b) Companies offering over 395 hours of training per school year – 1.0 times the minimum monthly wage;
- (c) Companies offering 198 to 395 hours of training per school year – 0.5 times the minimum monthly wage.

## Bodies responsible

- Ministry of Education, Research, Development and Youth
- Ministry of Education, Science, Research and Sport (until 2024)

## Target group

### Entities providing VET

Companies  
Small and medium-sized enterprises (SMEs)

### Other stakeholders

Social partners (employer organisations and trade unions)

## Thematic categories

### Governance of VET and lifelong learning

Engaging VET stakeholders and strengthening partnerships in VET

### Modernising VET offer and delivery

Reinforcing work-based learning, including apprenticeships

### Supporting lifelong learning culture and increasing participation

Financial and non-financial incentives to learners, providers and companies

## Subsystem

IVET

## Further reading

[Act No 209/2018 amending Act No 61/2015 on VET](#)

[Cedefop ReferNet Slovakia \(2019\). New financial incentive for companies involved in dual VET](#)

## Related policy developments

### 2025 Implementation

#### Amendments to the Act on VET (61/2015)

Strengthening the position of 'sectoral assignees' and the Employer Council for VET over the VET system as a whole from 2021 induced a debate over creating a new institution covering the VET system as a whole.

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#### Type of development

Regulation/Legislation

#### Subsystem

IVET

### 2025 Implementation

#### Easing access to the teaching profession

The 2015 legislation amending the 2009 Pedagogical Staff Act made qualification requirements more flexible to attract (more) business and industry professionals to teaching and to facilitate changes of position or subject areas.

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#### Type of development

**Subsystem**

IVET CVET

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**2025 Implementation**

## The Employer council for dual VET

An umbrella body, the Employer Council for dual VET, was set up in 2016 aiming to strengthen cooperation between respective sectoral assignees involved in dual VET. The Council is partially financed from the State budget.

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**Type of development**

Practical  
measure/Initiative

**Subsystem**

IVET

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**2025 Implementation**

## National programme for the development of education

On 27 June 2018, the government approved the National programme for the development of education (NPDE). The NPDE was adopted, with 106 measures to be fulfilled until 2027. Some measures related to regional schooling and higher education are relevant also to VET.

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**Type of development**

Strategy/Action  
plan

**Subsystem**

IVET CVET

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**2025 Implementation**

## Incentives for IVET learners

Stimuli based on the 2015 VET Act are more comprehensive and generous than in the past, including:

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**Type of development**

Regulation/Legislation

**Subsystem**

IVET

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## 2025 Implementation

### Incentives for VET schools to provide practical training

In December 2016, a call was launched to invite proposals for the modernisation of the equipment and premises of school-based practical training (VET schools' workshops and specialised facilities, e.g. libraries).

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#### Type of development

Practical  
measure/Initiative

#### Subsystem

IVET

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## 2025 Implementation

### Introducing dual VET

The Act on VET was amended in March 2015 (61/2015). Its main objectives were to introduce a dual VET scheme and tax incentives for enterprises to provide training. The reform entered into force in September 2015 and made available upper secondary VET delivery in three forms:

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#### Type of development

Regulation/Legislation

#### Subsystem

IVET

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