

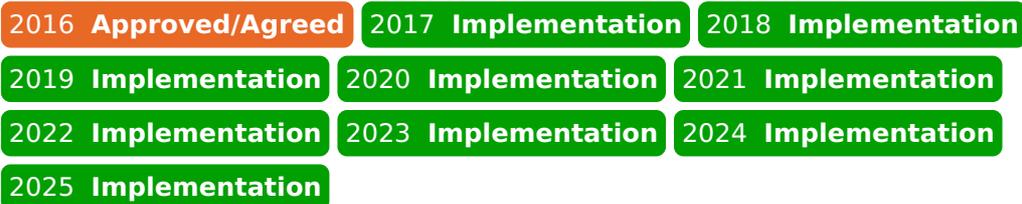
# Incentives for companies to provide dual VET

POLICY DEVELOPMENT

PRACTICAL MEASURE/INITIATIVE

 ROMANIA

## Timeline



ID number 28508

## Background

An amendment to the education Law endorsed in November 2016 (Ordinance No 81/2016) introduced a dual system in initial VET for qualifications at EQF/ROQF (Romanian national qualifications framework) levels 3, 4 and 5. A partnership contract between the economic operator (company or consortium), the school and local authorities details their roles and responsibilities. Schools establish admission requirements in collaboration with the company/partner companies. A training contract is signed between the company, the school and the learner (or legal representative).

## Objectives

To support companies involved in the implementation of initial VET programmes (tax exemptions and student scholarships are not subject to taxes).

## Description

In December 2016, tax incentives (deductions) for businesses involved in dual IVET were introduced (government Emergency Ordinance No 84/2016):

- (a) companies can deduct from taxable income the expenses they incur when carrying out practical training with initial VET students, based on the partnership agreements concluded with schools;
- (b) companies can recover, by deducting the depreciation, the expenses related to the fixed assets and the investments made for the organisation and development of vocational and technical education. This is based on the partnership agreements with IVET schools;
- (c) the deductibility of the expenses incurred, based on the partnership agreements concluded with VET schools for the organisation and conduct of vocational and technical education, also applies in the case of independent activities;
- (d) student scholarships, provided by companies in all dual IVET programmes, are

exempted from taxes.

Partnership agreements between the Ministry of Education, the Chamber of Commerce and Industry of Romania and the General Union of Romanian industries have been concluded to support the process. The National Centre for TVET Development has run campaigns to attract both learners and companies in initial dual VET for the 2018/19 and the 2019/20 school year.

### **2016 Approved/Agreed**

Government Emergency Ordinance No 84/2016 was issued in order to harmonise provisions of the new fiscal code with measures supporting employers involved in education activities.

### **2017 Implementation**

The Government Emergency Ordinance No 84/2016 continued to apply regarding the tax incentives (deductions) for businesses involved in dual IVET.

### **2018 Implementation**

The Government Emergency Ordinance No 84/2016 continued to apply regarding the tax incentives (deductions) for businesses involved in dual IVET.

### **2019 Implementation**

The Government Emergency Ordinance No 84/2016 continued to apply regarding the tax incentives (deductions) for businesses involved in dual IVET.

In 2019, the National Centre for TVET Development undertook a series of regional campaigns to make initial vocational education and training more popular and to raise awareness of the local and regional companies, authorities and chambers of commerce and industries with regard to initial VET as a real opportunity for both students and companies to answer their training needs. Legal measures and references to supportive actions for companies involved in initial VET were also presented. These efforts led to an increase in interest and participation of companies to support the practical training sessions of students enrolled in initial VET.

### **2020 Implementation**

The Government Emergency Ordinance No 84/2016 continued to apply regarding the tax incentives (deductions) for businesses involved in dual IVET.

### **2021 Implementation**

The Government Emergency Ordinance No 84/2016 continued to apply regarding the tax incentives (deductions) for businesses involved in dual IVET, even if most activities took place online.

### **2022 Implementation**

The Government Emergency Ordinance No 84/2016 continued to apply regarding the tax incentives (deductions) for businesses involved in dual IVET.

### **2023 Implementation**

The Government Emergency Ordinance No 84/2016 continued to apply regarding the tax incentives (deductions) for businesses involved in dual IVET. These provisions were aligned with the Fiscal Code.

### 2024 Implementation

No changes to the legal provisions were made in 2024.

### 2025 Implementation

No changes to the legal provisions were made in 2025.

## Bodies responsible

- Ministry of Education
- Ministry of National Education (until 2021)
- Chamber of Commerce and Industry of Romania
- General Union of Romanian Industrialists (UGIR)

## Target group

### Entities providing VET

Companies  
Small and medium-sized enterprises (SMEs)  
VET providers (all kinds)

### Other stakeholders

Social partners (employer organisations and trade unions)

## Thematic categories

### Supporting lifelong learning culture and increasing participation

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

## European priorities in VET

### VET Recommendation

VET agile in adapting to labour market challenges

## Subsystem

IVET

## Further reading

[Cedefop ReferNet Romania \(2018\). Start of dual-based initial VET](#)

[Government Emergency Ordinance No 84/2016](#)

## Related policy developments

2025 Implementation

## National strategy for employment 2021-27

The National strategy for employment 2021-27 outlines an integrated vision of labour market demand and supply policies.

 ROMANIA

### Type of development

Strategy/Action  
plan

### Subsystem

IVET CVET

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**2021 Completed**

## The 2016-20 VET strategy

The strategy for education and vocational training in Romania for 2016-20 was adopted in 2016 (government Decision No 317 on 27 April 2016).

 ROMANIA

### Type of development

Strategy/Action  
plan

### Subsystem

IVET CVET

### “ ... ” Cite as

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<https://www.cedefop.europa.eu/en/tools/timeline-vet-policies-europe/search/28508>