

# Apprenticeship - Dual vocational training based on the vocational employment contract

Tanulószerződésen alapuló duális szakképzés

 Hungary

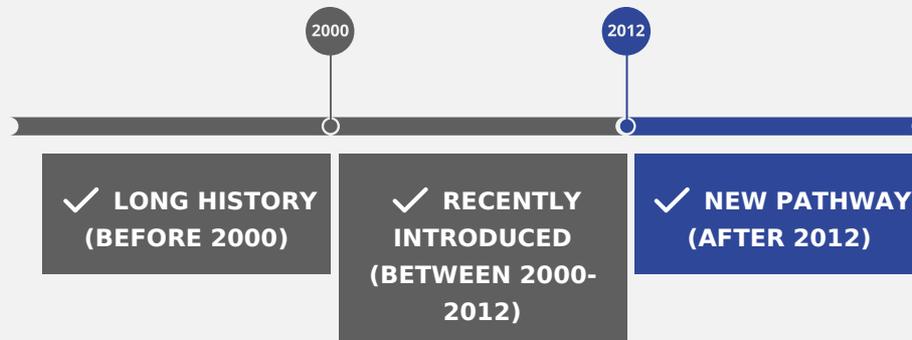
## Reference year 2023

### Content updates and contributors

Version 2023 - Drafted by Csaba Zsolt Ferencz, at the time of writing Coordinator of dual VET and International VET affairs, Hungarian Chamber of Commerce and Industry and member of [Cedefop Community of apprenticeship experts](#) for Hungary

## ① SCHEME HISTORY

### Q1. When was the scheme introduced?



The dual vocational training (apprenticeship) scheme was introduced by the Act of 2011 on VET.

A new model based on the 'vocational employment contract' was introduced in 2020 by the new Act of 2019 on VET.

### Q2. How did the apprenticeship scheme originate?



✓ **TRADITIONAL CRAFTSMANSHIP (MASTER-APPRENTICE RELATION) TO PREPARE APPRENTICES FOR THE OCCUPATION**



✓ **SCHOOL-BASED VET TRACK BY INCLUDING MORE WORK-BASED LEARNING TO SUPPLY SKILLED WORKFORCE TO MATCH LABOUR MARKET NEEDS**



✓ **EX-NOVO**



✓ **OTHER**

The origins of dual vocational training go a long way back in Hungary. This type of training was dominant in skilled workers' training before the political regime change (1989), and only the economic collapse in the early 1990s set it back for a decade. The institutional system of the apprenticeship contracts was regulated in such details in the Act on vocational education and training in 1993. Since then, the conditions and contents, its operation has changed several times, in accordance with the needs indicated by the chamber. Due to these changes, it has become one of the core elements of dual vocational training by 2012.

Since the beginning of the 2000s every government has supported apprenticeship. The legal framework allowing and supporting dual vocational training has gone through a decade-long development.

The Act CLXXXVII of 2011 on vocational education and training and the subsequent legislation introduced further specifications and modifications.

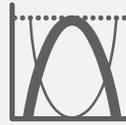
The new Act LXXX of 2019 introduced a new model for apprenticeships, built around the change in the type of contract applied (vocational employment contract).

The aim of apprenticeship today is to address the labour market needs of a successful economy, and to provide career opportunities for a young, skilled workforce. The aim of training skilled workers is not the acquisition of lexical knowledge, but to train successful and efficient employees. As for the enterprises, the main motivating force is not short-time profitmaking, but high-level training of the future employee, which is considered an investment with a long-term return.

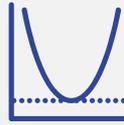
## ② BENEFICIARIES

**Q3. Does the legal basis define the minimum and maximum age limits for**

## enrolment of the target group of this scheme?



✓ **MINIMUM AND  
MAXIMUM AGE  
LIMITS DEFINED**



✓ **MINIMUM AGE  
LIMITS DEFINED  
ONLY**



✓ **OTHER**

Primary schools provide eight years of general primary and lower secondary education to children aged 6 to 14. Students can apply for vocational education after that.

Prior to the 2019 Act, the minimum age to start an apprenticeship was 14, i.e. right after finishing lower secondary school and enrolling to upper secondary VET. However, in practice, in the first year, practical training took place only in a workshop, not in a real company.

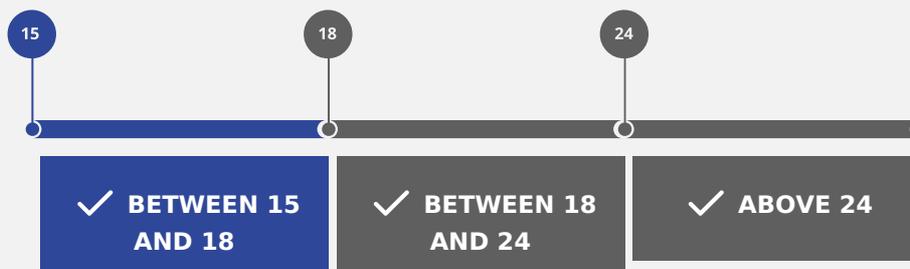
Since the 2019 Act, the dual training / workplace part of a VET programme starts later, affecting the minimum age accordingly:

- 15 years of age in the three-year-long vocational programmes (i.e. dual training starts from the second year) and
- 16 years of age in the five-year-long vocational programmes (i.e. dual training starts from the third year) (see also Q3 of the country fiche, QXXX below).

Adults over 25 can still enrol at post-secondary VET and have an apprenticeship (dual training) as part of the post-secondary programmes, but only in the framework of adult education. This means, adult learners are not entitled to scholarships or allowances – as opposed to the upper secondary programmes that are free for learners.

Pursuant to CXC 2011. Act on National Public Education

## Q4. What is the average age of learners in practice?



Students who participate in apprenticeships as part of vocational training programmes are mainly 15 - 17 years old.

The scheme fiche focuses on the upper secondary apprenticeships since these represent the majority of enrolments/apprentices.

## Q5. How many learners are enrolled in this scheme?

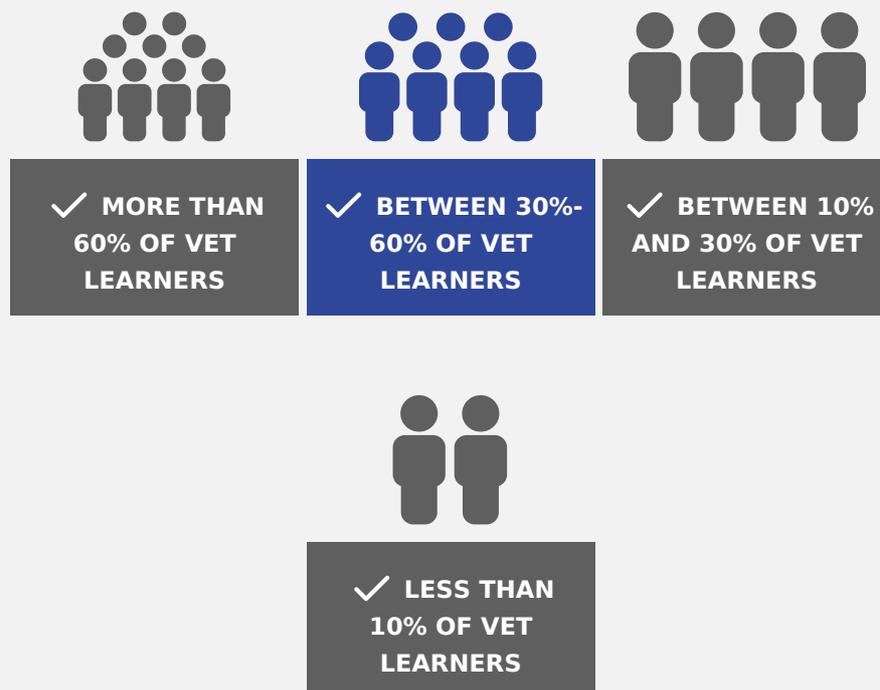
The number of apprentices under 'vocational employment contracts' in 2022 was 30,741, rising from 17,355 in 2021 (first application of the new model based on this type of contracts).

Prior to the 2019 Act, the number of 'apprenticeship contracts' was in the area of 50,000 per year (see also Q6), and was significantly reduced since as this type of contract is being phased out.

Source: Hungarian Chamber of Commerce and Industry

And: <https://www.cedefop.europa.eu/en/tools/vet-in-europe/systems/hungary-u2...>;

### Q6. What is the share of apprentices enrolled in this scheme in relation to all VET students for the corresponding educational level(s)?



In the past decade, the share of apprentices (students under an apprenticeship contract) in the total of upper secondary VET learners varied between 43% and 69%.

YEAR	I. STUDENTS IN 3-YEAR-LONG VET PROGRAMMES (ISCED 3, EQF4)	II. STUDENTS IN 3-YEAR-LONG VET PROGRAMMES (ISCED 3-4, EQF4-5)	TOTAL NUMBER OF VET STUDENTS (I+II)	STUDENTS UNDER AN APPRENTICESHIP CONTRACT AND SHARE OF TOTAL
2013/14	60,280	53,096	113,376	49,000 (43%)
2014/15	58,848	48,001	106,849	50,000 (47%)
2015/16	49,125	46,748	95,873	50,000 (52%)
2016/17	43,049	42,799	85,848	53,000 (62%)
2017/18	40,332	40,667	80,999	54,000 (66%)
2018/19	40,340	33,665	74,005	51,000 (69%)
2019/20	63,700	33,100	96,800	51,180 (52%)*

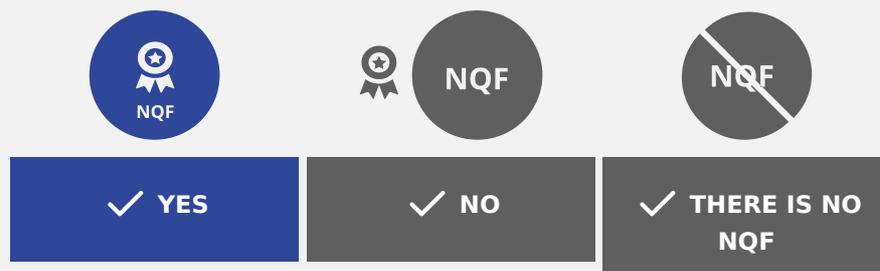
\*not final

Central Statistics Office (2019): Education data, 2018/2019

<http://www.ksh.hu/docs/hun/xftp/idoszaki/oktat/oktatas1819.pdf>  
Ministry for Innovation and Technology (2019): Vocational Training 4.0.  
[https://www.nive.hu/index.php?option=com\\_content&view=article&id=1024:s...](https://www.nive.hu/index.php?option=com_content&view=article&id=1024:s...)  
(Hungarian version).  
Data released by the Hungarian Central Statistical Office (2019)

### 3 QUALIFICATIONS

#### Q7. Are the qualifications included in the National Qualification Framework (NQF)?



The national vocational qualifications register (OKJ) was revised in 2019. The new Qualification Register (Szak majegyzék) lists a reduced number of qualifications aligned with the needs of the economy in the different sectors. Former VET qualification programmes (OKJ) are being phased out.

Qualifications offered under the new (post-2019) model are included in Qualifications Register (Szak majegyzék).

Dual vocational training (apprenticeship) is offered in the context of vocational programmes that lead to EQF 4 or 5 (three-year-long or five-year-long programmes at upper secondary level or post-secondary programmes).

The currently phase out National Vocational Qualification Register is available: [https://www.nive.hu/index.php?option=com\\_content&view=article&id=297&nb...](https://www.nive.hu/index.php?option=com_content&view=article&id=297&nb...); (Hungarian version)

The new Qualification Register is available: [https://www.nive.hu/index.php?option=com\\_content&view=article&id=1097 &...](https://www.nive.hu/index.php?option=com_content&view=article&id=1097&...)

Source: <https://www.cedefop.europa.eu/en/tools/vet-in-europe/systems/hungary-u2...>;  
And [https://www.cedefop.europa.eu/files/2236\\_en.pdf&nbsp;...](https://www.cedefop.europa.eu/files/2236_en.pdf&nbsp;...)

#### Q8. Is the scheme included in the ISCED 2011 mapping?



✓ YES

✓ NO

The scheme is offered as part of qualifications that are included in the ISCED 2011 mapping, at levels 3 and 4.

### Q9. Are the qualifications offered only through apprenticeships?



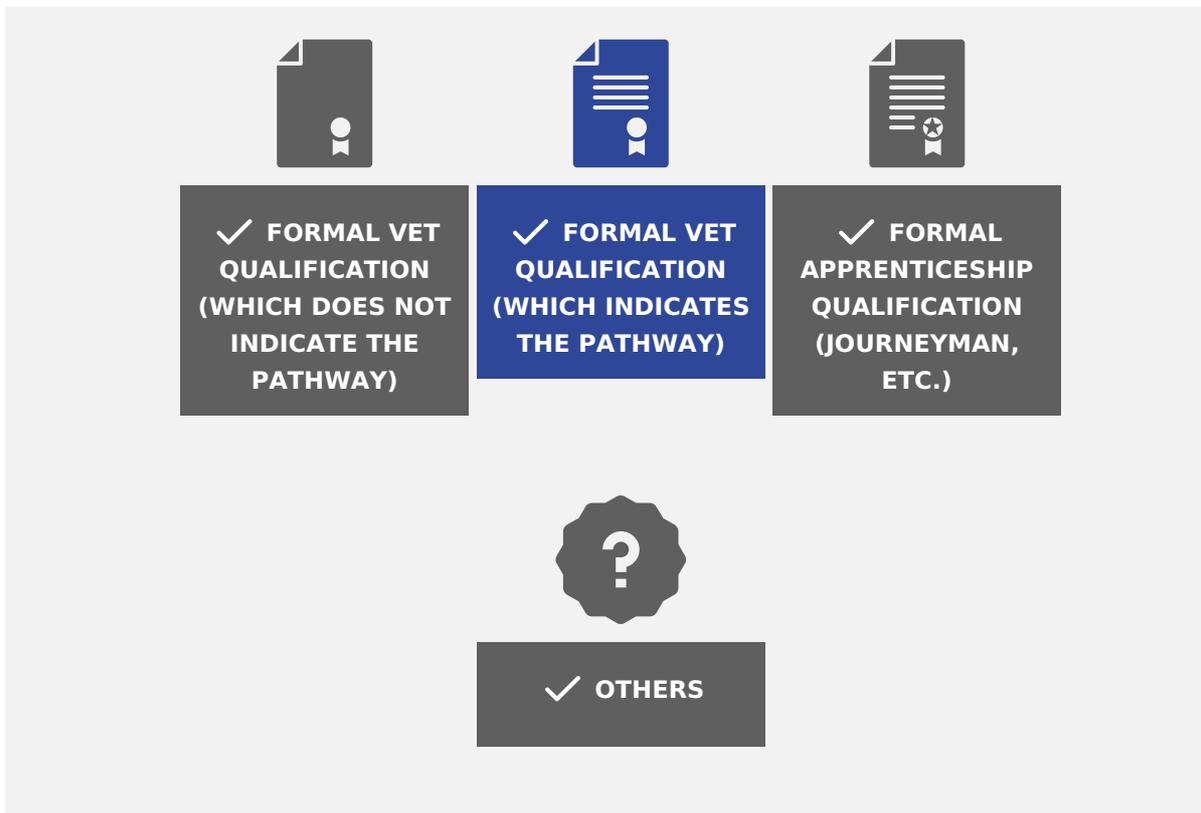
✓ QUALIFICATIONS  
CAN ONLY BE  
OBTAINED  
THROUGH THIS  
APPRENTICESHIP  
SCHEME

✓ THE SAME  
QUALIFICATIONS  
CAN BE ACHIEVED  
ALSO THROUGH  
OTHER SCHEMES  
(I.E. SCHOOL-  
BASED VET)

Dual vocational training is not a separate pathway in Hungary, but a very integrated part of the initial VET at upper secondary and post-secondary level. Pursuant to Act LXXX of 2019, vocational training can be organised either exclusively in a school workshop or at an enterprise or at both venues. All options lead to the same vocational qualifications listed in National Vocational Qualification Register (OJK) or in the new Qualification Register, which are recognised by the state.

Since 2015, learners participate in practical training in the school workshop if there is no company (apprenticeship) placement available to them, which has to be confirmed in writing by the Chamber (the Chamber's guarantee).

### Q10. Which is the type of qualification obtained through the apprenticeship scheme?



**Q11. Does the scheme provide direct access to higher education?**



The right to progress to higher education depends on the programme under which dual vocational training (apprenticeship) takes place.

The entry requirement to the higher education is the secondary school-leaving certificate.

- Apprentices whose dual training is part of five-year-long vocational programmes (EQF4-5) obtain the secondary school-leaving certificate upon completion of their vocational studies, and so have direct access to higher education.
- Apprentices whose dual training is part of three-year-long vocational programmes (EQF 3) need to complete a two-year general education programme (follow-up programme) to obtain the secondary school leaving certificate if they wish to continue their studies in higher education.

**Q12. What is the typical duration of the apprenticeship programme?**

Duration of dual vocational training (apprenticeship) depends on the programme under which it takes place. Since the 2019 Act:

- When it is part of the three-year-long vocational programmes, typical duration of the dual learning part (apprenticeship) is two years (grades 10 and 11, i.e. starting in the second year of the programme).
- When it is part of the five-year-long vocational programmes, typical duration of the dual learning part (apprenticeship) is three years (grades 11, 12 and 13, i.e. starting in the third year of the programme).

In the old model (prior to 2019), apprenticeship could start from the first year, and in that case could last three years in both cases.

## 4 GOVERNANCE

**Q13. Is there any organization at the national level with roles in co-ordinating the scheme?**



The Hungarian Chamber of Commerce and Industry (MKIK) has a central role in apprenticeships.

According to the VET Act of 2019, the role of the Chamber has been modified and it now have focus on assisting conclusion of vocational employment contract and accreditation and supervision of dual trainers, as well as career guidance.

Among other tasks, it is responsible for assisting students in finding practical training opportunities at companies.

Guidance to both students and companies wishing to enter apprenticeship training is available at a national network of dual training advisors operated by the Hungarian Chamber of Commerce and Industry since 2001.

**Q14. What is the role of chambers, employers' and employees' representatives, sectoral councils (if existent), in shaping apprenticeship content, as per regulation?**





✓ NO ROLE

The role of the Hungarian Chamber of Commerce and Industry (MKIK) has been increasingly significant; it has become a key actor in shaping VET policy and performs important duties in accordance with its 2010 agreement with the government and according to VET Act of 2019.

The Chamber has become a key actor in VET over the past years, and through several agreements made with the government it now plays a dominant role in qualification design (developing standards, framework curricula and examination procedures) organisation of VET examinations and quality assurance.

The Chamber has key responsibilities also in assisting conclusion of vocational employment contracts, accreditation and supervision of 'dual trainers' (companies or training centers, see QXXX) and quality assurance.

The Ministry for Innovation and Technology supports active involvement of all VET stakeholders in this process through the VET Innovation Council. This is a consultation and advisory body, acting in cooperation with the main VET advocacy bodies to support demand-driven transformation of the VET system. It formulates proposals for policy decision-making and support implementation of initiatives in VET and adult learning.

In December 2017, the amended Act on Vocational and Adult Training opened the way for establishing Sectoral Skills Councils (SSCs) that monitor labour market trends and needs for new skills and qualifications. A sectoral skills council can be considered representative if at least 51% of its members are economic stakeholders working in the same sector. SSCs establish their own procedures; their members may vary from 7 to 19 persons per SSC, depending on the sector. Other VET and economic stakeholders (schools, teachers, business federations and economic entities) may support the work of the councils, issuing opinions or making. The SSCs are coordinated by the Hungarian Chamber of Commerce and Industry (or the Hungarian Chamber for Agriculture for its corresponding sectors).

Paragraph 99 of Act LXXX of 2019

Ministry for Innovation and Technology (2019): Vocational Training 4.0.

[https://www.nive.hu/index.php?option=com\\_content&view=article&id=1024:s...](https://www.nive.hu/index.php?option=com_content&view=article&id=1024:s...)  
(Hungarian version).

**Q15. What is the role of chambers, employers' and employees' representatives in implementing the apprenticeship scheme, as per regulation?**



The Hungarian Chamber of Commerce and Industry is responsible for

- assisting conclusion of vocational employment contracts, encouraging enterprises to participate in dual training,
- accreditation and supervision of 'dual trainers' (companies or training centers),
- elaboration and application of quality requirements for dual training,
- running the register of dual trainers,
- delegating the chairman for the sectoral basic examination,
- delegating the member for the vocational examination board responsible for supervision of the examination,
- elaboration of training and examination requirements for in-company trainers, organisation of such training and examination,
- organization of master training and examination in cooperation with national economical associations,
- organization of the national competition "Star of the Trade Festival" and tasks related to WorldSkills and EuroSkills.

Ministry for Innovation and Technology (2019): Vocational Training 4.0.  
[https://www.nive.hu/index.php?option=com\\_content&view=article&id=1024:s...](https://www.nive.hu/index.php?option=com_content&view=article&id=1024:s...)  
 (Hungarian version).  
 Act LXXX of 2019

**Q16. What are the main roles of key state actors?**

The government manages the VET system through the Ministry responsible for VET. Central governance and administration of VET and adult training, since 2018, is under the responsibility of the Ministry of Innovation and Technology (Innovációs és Technológiai Minisztérium) with other ministries being in charge of qualifications in their sectors.

The Ministry – among others:

- manages the state VET centers and runs vocational institutions that belong to VET centers (in 2021, 363 VET schools were affiliated to 41 VET centers)
- perform tasks related to training as part of employment related programmes
- issues the training and outcomes requirements and programme curricula with the agreement of ministries responsible for specific sectors
- makes proposal for the Qualification Register
- develops VET textbooks
- runs the VET information centre
- defines the content of the central activity of professional vocational examinations with the agreement of the member of ministries responsible for specific sectors
- can introduce awards and prizes for students with excellent performance in national or international events

The National Office of VET and Adult Learning (NOVETAL) as the central management body for VET, and the IKK Innovative Training Support Center are two state bodies that support the implementation of VET policies by:

- running the register of vocational institutions and making decisions in cases related to operating licences (accreditation and supervision of VET providers)
- evaluating the quality management system of vocational institutions
- running the website on professional vocational examination and scrutinizing appeals in connection with professional vocational examinations
- running the central register of data of professional vocational examinations, vocational certificates
- running the vocational textbooks register, deciding the introduction, amendment or withdrawal of a textbook
- running a pedagogical-professional service providing activity (guidance services)
- running the information system of VET
- running the national reference and coordinating center

## 5 TRAINING AT THE WORKPLACE

**Q17. Is it compulsory to alternate training between two learning venues (school and company)?**



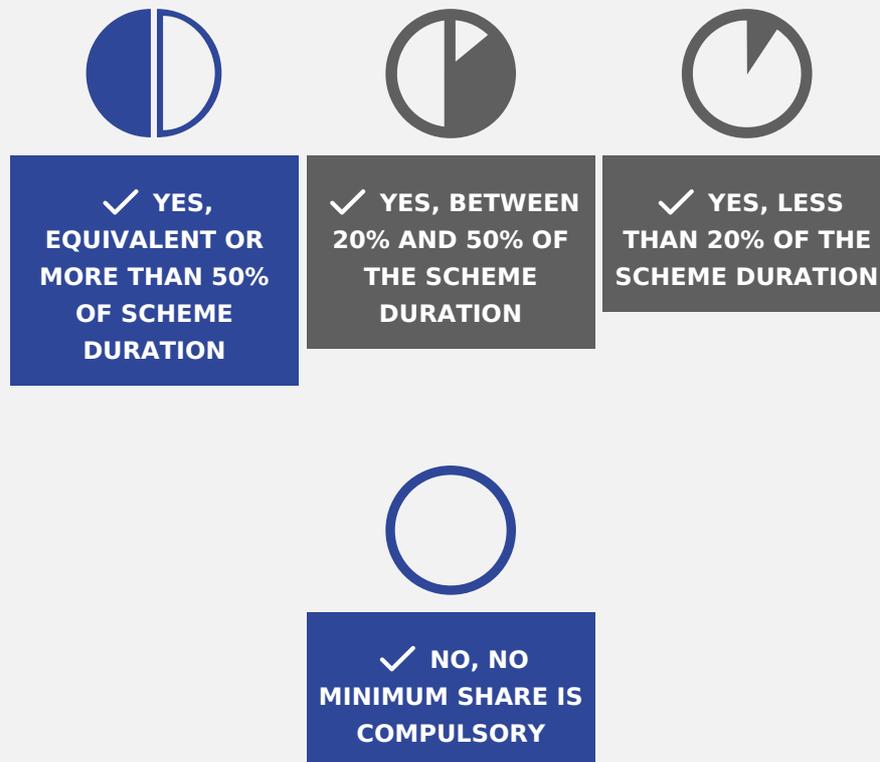
Apprentices under the 'apprenticeship contract' model (prior to the 2019 Act, currently phased out), should complete the practical part of their training in a company.

In the case of the 'vocational employment contract' (pursuant the 2019 Act), employers that act as 'dual trainers' are central to the implementation of the workplace training. They can decide whether they provide the full training on their own, including the

theoretical part, of if they wish to involve other companies (dual trainers) or a vocational institution.

In any case, dual vocational training at upper secondary level is available after the 1st or 2nd year of a school-based programme (see Q12).

**Q18. Is the in-company training defined as minimum share of the apprenticeship scheme duration?**



In the old model (prior to the 2019 Act, currently being phased out), the time spent workplace on training varied by vocation (40-80% of the VET programmes) and was shaped by local arrangements. For the majority of students, the share was 70% of the total duration.

In the new model (following the 2019 Act, introduced since 2021), there is no such differentiation like theory or practice. Instead, there are so called elements of curricula that can be learning areas or subjects that can contain theoretical and practical elements. The employer ('dual trainer') can choose to deliver the full vocational programme on its own capacity, including the theoretical elements, or collaborate with another employer or vocational school.

**Q19. Is there a distinction between the training time and working time for the period spent at workplace, as per regulation?**



✓ YES, THE LEGAL FRAMEWORK MAKES THIS DISTINCTION

✓ NO, THE LEGAL FRAMEWORK MAKES NO DISTINCTION

**Q20. What is the form of alternation of training between workplace (company) and school?**



✓ EVERY WEEK INCLUDES BOTH VENUES



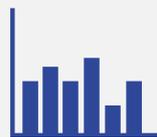
✓ ONE OR MORE WEEKS (LESS THAN 1 MONTH) SPENT AT SCHOOL FOLLOWED BY ONE OR MORE WEEKS AT WORKPLACE



✓ ONE OR MORE MONTHS (LESS THAN 1 YEAR) SPENT AT SCHOOL FOLLOWED BY ONE OR MORE MONTHS AT WORKPLACE



✓ A LONGER PERIOD (1-2 YEARS) SPENT AT SCHOOL FOLLOWED BY A LONGER PERIOD SPENT TRAINING AT WORKPLACE



✓ VARIOUS - DEPENDS ON AGREEMENTS BETWEEN THE SCHOOL AND THE COMPANY



✓ OTHER



✓ NOT SPECIFIED

The form of alternation of training between company and VET school depends on the agreement between VET school and company, indicated in the training programme.

For a minor student under the age of 16, the vocational training time shall not exceed 6 hours a day, for a minor student between ages 16 and 18 7 hours a day, and 8 hours a day for a major student. The daily training of a minor student shall be organised between 6 am and 10 pm. The student shall be granted at least 16 hours of uninterrupted rest between the end of the practical training and the start of practical training on the following day. The student shall not be employed to do vocational training in excess of the daily training time.

Vocational training shall not take place at the company:

- on the days of education of general subjects and on the days when elements of vocational training are educated in the VET school;
- on the day of events organised by the VET school where every student must be present;
- on the examination days of the student during his/her studies and the days of the vocational exam at the end of his/her studies; and
- whenever the employee is exempted from the obligation to work pursuant to the labour legislation.

Regulated by paragraph 78 of Act LXXX of 2019 on vocational education and training, and paragraph 252/B of Government Regulation 12/2020 on implementation of act on vocational education and training.

### Q21. What is the basis for the training offered?



✓ THE SCHEME IS IMPLEMENTED VIA A SPECIFIC APPRENTICESHIP PROGRAMME



✓ THE SCHEME IS IMPLEMENTED ON THE BASIS OF THE SCHOOL-BASED VET PROGRAMME



✓ THE SCHEME IS IMPLEMENTED BASED ON THE VET STANDARDS (VALID GENERALLY FOR ALL VET SCHEMES)



✓ OTHER

Since apprenticeship training is not a separate pathway, the general governance system and regulatory framework are the same in any VET programme, irrespective of where vocational training takes place.

The awarded vocational qualifications are also the same (see Q9).

The specific regulations concerning vocational training based on a vocational employment contract are defined in Act LXXX of 2019 on vocational education and training and Government Regulation 12/2020 on implementation of act on vocational education and training.

**Q22. Is the company hosting apprentices required by regulation to follow a training plan at the workplace?**



✓ YES, THE TRAINING PLAN IS BASED ON THE NATIONAL/SECTORAL REQUIREMENTS FOR THE IN-COMPANY TRAINING



✓ YES, THE TRAINING PLAN IS AGREED AT THE LEVEL OF SCHOOL AND COMPANY



✓ NO, IS NOT REQUIRED FORMALLY

The training and outcomes requirements (TOR) issued by the minister responsible for VET defines the entry requirements of vocational programmes, professional requirements, description of level, content and quality of professional content using method of learning outcomes.

A programme curriculum (PC) is elaborated on the basis of TOR by the Ministry responsible for VET. The programme curriculum contains units of curricula, their goals, content, spread and timeframes, division by years, qualification requirements of instructors, and applied training methods.

Vocational training at the school and at the hosting company is organised by a training programme, which is elaborated by the VET school and the hosting company (vocational employer) on the basis of the PC.

Regulated by paragraphs 11 and 12 of Act LXXX of 2019 on vocational education and training and paragraphs 12 and 13 of Government Regulation 12/2020 on implementation of act on vocational education and training

**Q23. What are the requirements on companies to provide placements, as per regulation?**



Companies can train their own employees without being an official ‘dual trainer’ (i.e. accredited apprenticeship training company), if its activity is in connection with the sector of the qualification trained, and the training is run according to the training programme accepted by the school and the company.

In other cases, apprenticeship training can be provided only by so called ‘dual trainers’. A ‘dual trainer’ can be a company or a training centre\* that

- ensures conditions for organising vocational training,
- employs a person with a qualification or qualification and experience defined by the relevant government regulation,
- ensures the tools and equipment necessary for vocational training undertaken by the dual trainer,
- runs a quality management system or meets the quality requirements elaborated by the economic chamber

\*Since 2017, companies may establish joint sectoral training centres which are being set up in order to support the capacity of SMEs and micro enterprises to offer training

See Q24 for more information on the requirements for trainers.

**Q24. What are the formal requirements regarding workplace trainers/mentors/tutors? What is their profile?**

The person to be nominated as instructor in a dual trainer should meet the following requirements:

- is capable of action,
- is not prohibited from pursuing vocational training activities,
- has sector-relevant vocational qualification recognized by the state and appropriate to the corresponding vocational qualification and has at least five years of experience corresponding to the qualification concerned,
- has passed the chamber practical examination for trainers.

The requirement of passing the chamber practical examination for trainers came into force on 1 September 2019. Training for the examination is organised by the economic chamber. During the training, the participants acquire pedagogical, psychological and documentation skills.

The requirement for such a certificate is waived when the instructor:

- has master craftsman certificate or
- has sector-relevant higher education degree and 2 years of sector-relevant experience, or
- has non-sector-relevant higher education degree, sector relevant vocational qualification and 5 years of sector-relevant experience, or is over 60 years of age.

Regulated by the paragraphs 242 of Government Regulation 12/2020 on implementation of act on vocational education and training

### **Q25. Are there any sanctions on companies that do not provide training to apprentices at the workplace?**



✓ YES

✓ NO

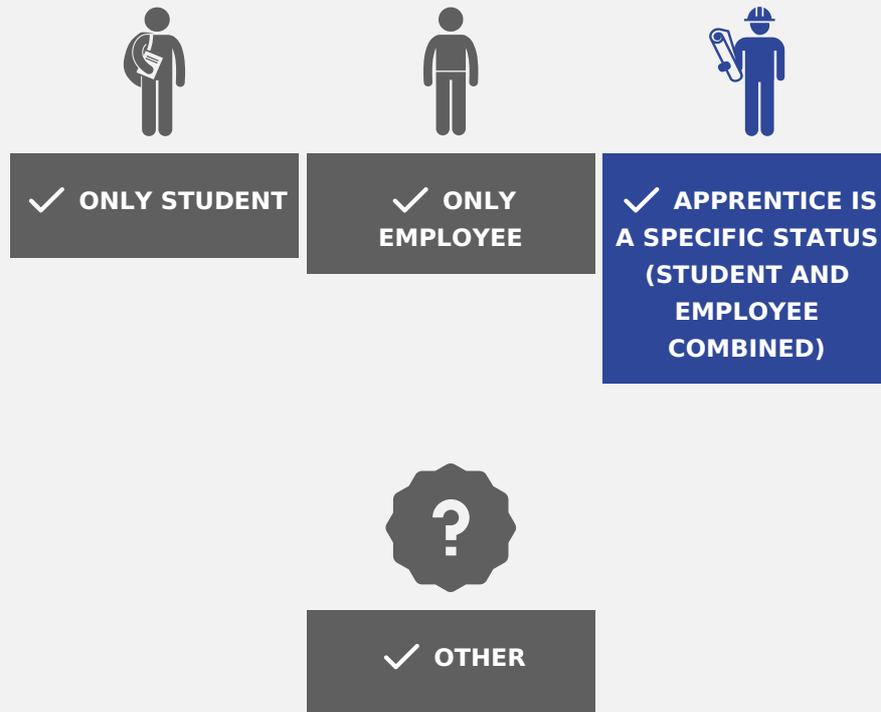
If a company does not provide education satisfactorily, it is sanctioned by the territorial chamber of commerce and industry.

Based on the decision of the territorial chamber of commerce and industry, the company cannot continue participating in dual vocational training.

## **6 CONTRACT AND COMPENSATION**

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### **Q26. What is the status of the learner?**

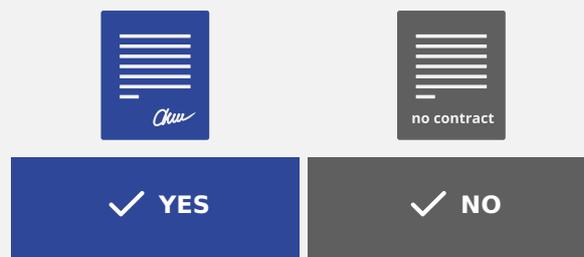


Initially, learners have student status in their vocational schools.

By signing a vocational employment contract, students become an employee of the 'dual trainer' for the duration of their dual vocational training.

Regulated by paragraph 83 of Act LXXX of 2019 on vocational education and training

**Q27. Is there any written arrangement between the learner and company, required as per regulation?**



The vocational employment contract (VEC) is concluded between the student and a dual trainer in written form. It can be signed for a whole period of the dual part of the vocational training or for a period of 4-12 weeks once a year within the duration of the dual part of the vocational training. The student can have only one VEC. For VEC, the provisions of Labour Code apply, unless specified otherwise in VET Act.

(Vocational training can also be based on an agreement between the vocational school and an enterprise. This case is not regulated by the VET Act).

Regulated by paragraph 83 of Act LXXX of 2019 on vocational education and training

### Q28. What is the nature of the written arrangement?



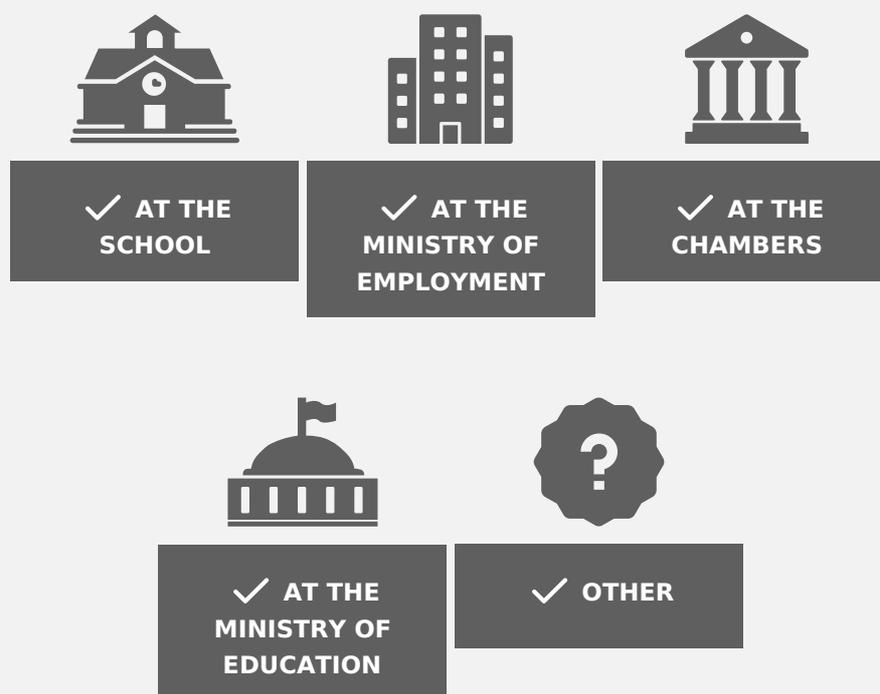
For vocational employment contracts (VEC), the provisions of Labour Code have to be applied, unless specified otherwise in VET Act.

VEC is a formal agreement (contract) between the student and employer (enterprise). This contract regulated by Paragraph 83 of Act LXXX of 2019 on vocational education and training and Paragraphs 246-251 of Government Regulation 12/2020 on implementation of act on vocational education and training.

Apprentices have all the rights of employees as regulated under the Labour Code.

During the period of VEC, students get into the social security system, have insurance, are entitled to receive sick leave benefit and the period covered by VEC is counted into the service time when pension is calculated.

### Q29. Where is the contract or the formal agreement registered?



The Vocational employment contract is not registered anywhere.

### Q30. Do apprentices receive a wage or allowance?



✓ YES, ALL APPRENTICES RECEIVE A WAGE (TAXABLE INCOME)



✓ YES, ALL APPRENTICES RECEIVE AN ALLOWANCE (NOT A FORM OF TAXABLE INCOME)



✓ APPRENTICES RECEIVE A REIMBURSEMENT OF EXPENSES



✓ NO FORM OF COMPENSATION IS FORESEEN BY LAW

Students with vocational employment contract receive remuneration paid by the company.

However, this amount is personal income tax free for students. This exemption regulated by Act No. CXVII of 1995 on Personal Income Tax.

Regulated by paragraph 85 of Act LXXX of 2019 on vocational education and training

Regulated by paragraph 253 of Government Regulation 12/2020 on implementation of act on vocational education and training.

### Q31. How is the apprentice wage (taxable income) set?



✓ BY LAW (APPLYING FOR ALL)



✓ BY CROSS-SECTORAL COLLECTIVE AGREEMENTS AT NATIONAL OR LOCAL LEVEL



✓ BY SECTORAL COLLECTIVE AGREEMENTS AT NATIONAL OR LOCAL LEVEL



✓ BY FIRM-LEVEL COLLECTIVE AGREEMENTS OR INDIVIDUAL AGREEMENTS BETWEEN APPRENTICE AND COMPANY

✓ OTHER

'Dual trainers' have to pay remuneration to students. The remuneration varies between the monthly unit cost of dual part of vocational programme defined in the Act on central budget and 168% of the unit cost.

The concrete amount has to be defined considering experience and learning results. Accordingly, the minimum apprenticeship remuneration is 100 000 HUF, the maximum is 168 000 HUF (for reference, the national minimum wage is set at 200 000 HUF).

The new model of vocational employment contract provides higher income for students participating in apprenticeships.

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Regulated by paragraph 253 of Government Regulation 12/2020 on implementation of act on vocational education and training

Source: <https://www.cedefop.europa.eu/en/tools/vet-in-europe/systems/hungary-u2>

## 7 FINANCING AND INCENTIVES

**Q32. Who covers the cost of the wage or allowance of the apprentice?**



✓ EMPLOYERS



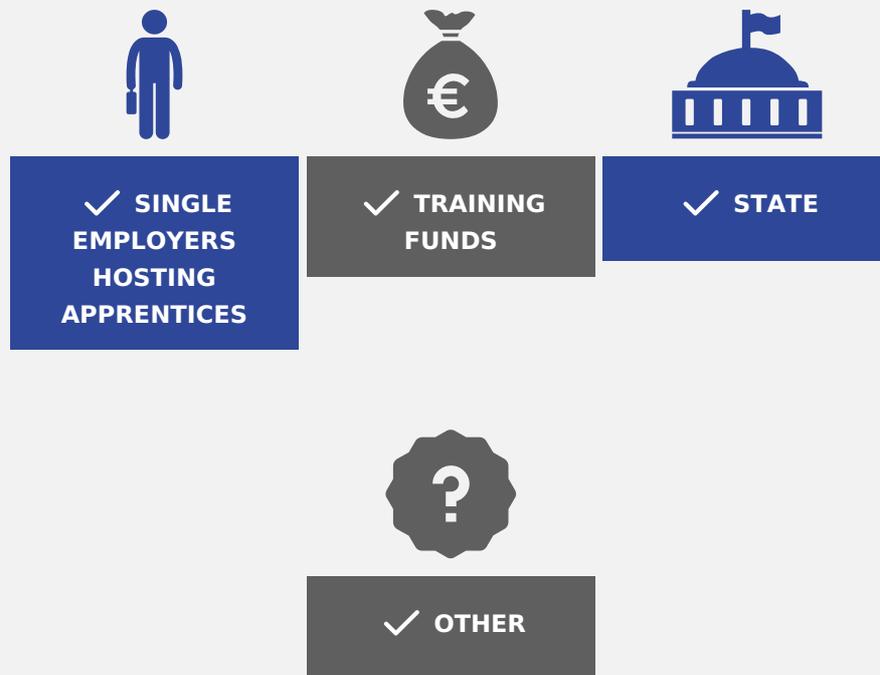
✓ STATE



✓ OTHER

Dual training at an enterprise is financed directly by the company, including the remuneration (non-taxable).

**Q33. What are the sources of financing of the direct costs for the in-company training part of the apprenticeship scheme?**



There are two sources of financing of the direct costs for the in-company training part of the apprenticeship scheme:

- own financial means of the dual trainer.
- central budget (the training section of the dedicated state financial fund linked to employment programmes)

**Q34. Are there any financial incentives for companies that offer apprenticeship places?**

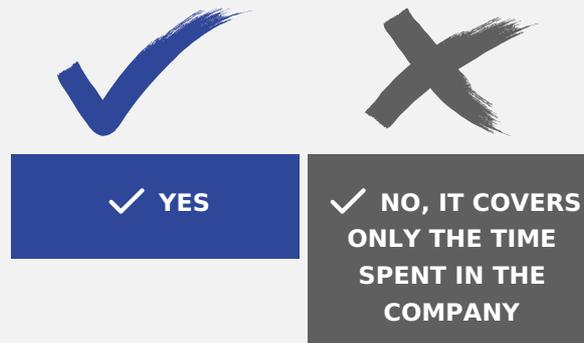


There are two financial incentives for companies: tax deduction from the social contribution tax; and normative subsidy. Dual trainers get state subsidy to cover training costs including remuneration of apprentices.

Dual trainers, as all companies, have to pay social contribution tax. They can, however, deduct the training costs from their social contribution tax. Training costs are defined as a normative subsidy. If the training costs (normative subsidy) are higher than the tax obligation, the difference can be reimbursed from the central budget. If the tax is higher than the normative, the difference has to be paid into the central budget.

For more information on how this scheme is financed, see also Cedefop's Database on financing apprenticeships in the EU: <https://www.cedefop.europa.eu/en/tools/financing-apprenticeships/appren...>

**Q35. Does the wage or allowance of the apprentice cover both the time spent at school and in the company?**



Dual trainers have to pay remuneration to the student, including school and holiday periods.

The company must pay this amount to the student each month (from the beginning to the termination of the vocational employment contract)

Employers may reduce the remuneration if the student is unjustifiably absent.

Regulated by paragraph 85 of Act LXXX of 2019 on vocational education and training

Regulated by paragraph 253 of Government Regulation 12/2020 on implementation of act on vocational education and training.

**Q36. Are there any incentives for learners?**





✓ YES, GUIDANCE  
OR LEARNER  
SUPPORT



✓ YES, OTHER  
TYPES OF  
INCENTIVES



✓ NO

Students are entitled to so called 'other allowances' that include among other money for accommodation services, catering, recreation, reimbursement of sport events and theatre ticket costs, occupational clothing, protective equipment, reimbursement of travel expenses, etc.

In general, other allowances are free of personal income tax (PIT) up to 200 000 HUF (the amount of official minimal wage).

There is a group of other allowances that are free of PIT irrespective of their value. Such allowances are for example travel tickets or passes for local or regional transport, employment health care, protective equipment, occupational clothing, cost of professional liability insurance, travel expenses concerning the use of public transport both to and from work.