

## Financing adult learning database

<b>Name of the instrument - Local language</b>	Arbejdsgivernes Uddannelsesbidrag (AUB)
<b>Name of the instrument - English translation</b>	Employers' Reimbursement System
<b>Scheme ID</b>	60
<b>Country</b>	 Denmark
<b>Reporting year</b>	2015
<b>Type of instrument</b>	Training fund
<b>Type of entry</b>	Single instrument

<b>Short description</b>	All companies are obliged by law to contribute a fixed amount per employee to a training fund covering (primarily) the costs for initial vocational education and training and may receive contributions to their training costs in return. Companies receive a grant for compensating the wages when trainees attend vocational school. The weekly reimbursement for adult trainees (25+) amounts to DKK 4 560 (2015) per school week. For younger trainees the wage reimbursement varies between DKK 2.230 and DKK 3.150. Adults account only for a minority among trainees in initial vocational education.
<b>Short description of the related instruments</b>	nap

<b>Level of operation</b>	National
<b>Name of a part of the country</b>	nap
<b>Name of the region (for regional instruments)</b>	nap
<b>Name of the sector (for sectoral instruments)</b>	nap
<b>Legal basis</b>	Lov om Arbejdsgivernes Uddannelsesbidrag ("Act on the Employers Education Contribution")
<b>Objective(s) and target(s)</b>	To create work placements within the vocational education and training and ensure a high professional level on the labour market.

<b>Year of implementation</b>	1977
<b>Year of latest amendment</b>	2014
<b>Operation/management</b>	AUB is a self-governing institution which is administered and monitored by Arbejdernes Tillægspension (ATP). ATP administers a number of welfare and social security schemes. The Ministry of Education is responsible for the legal aspects related to the AUB schemes
<b>Eligible group(s)</b>	All companies
<b>Group(s) with preferential treatment</b>	None
<b>Education and training eligible</b>	IVET, CVET, shorter courses providing specific work-related skills
<b>Source of financing and collection mechanism</b>	Companies with more than one employee are obliged to pay annually DKK 2 840 per employee to the fund. Companies do not pay the levy on the 1st and every 50th employee. It is mandatory for all employers (both private and public) to contribute to the fund, regardless of whether or not they choose to provide training for their employees.
<b>Financing formula and allocation mechanisms</b>	<p>Wage reimbursement during the training period. A higher wage reimbursement is given to companies for adult trainees (25+). In 2015, the weekly reimbursement for adult trainees (25+) amounts to DKK 4 560 per school week. For younger trainees the wage reimbursement varies between DKK 2.230 and DKK 3.150.</p> <p>Allocation: Employers apply for reimbursement through a digital "self service" platform online. Normally, the money is transferred to the company 10 days after AUB have received information from the educational institution that the trainee have attended the school.</p>
<b>Eligible costs</b>	Wage compensation and other costs related to education and training (e.g. living costs)
<b>Volumes of funding</b>	In 2013, collected funds from employers had a volume of DKK 5 703 000. Total wage reimbursements summed up to DKK 2 659 000 (DKK 7 000 000 to adult trainees) and employer award schemes e.g. for establishing new training placements made DKK 1 748 000.
<b>Beneficiaries/take up</b>	Wage reimbursement was distributed to 23 169 companies offering placements to 90 500 trainees (16 854 adult trainees).
<b>Organisation responsible for monitoring/evaluation</b>	Arbejdernes Tillægspension (ATP).
<b>Monitoring/evaluation reports available</b>	Annual reports (most recent available is 2013)
<b>Most relevant webpage -</b>	<a href="https://indberet.virk.dk/arbejdsgivernes-">https://indberet.virk.dk/arbejdsgivernes-</a>

<b>in English</b>	<a href="#">uddannelsesbidrag-english/arbe...</a>
<b>Most relevant webpage - local language</b>	<a href="https://indberet.virk.dk/arbejdsgivernes-uddannelsesbidrag/arbejdsgiver...">https://indberet.virk.dk/arbejdsgivernes-uddannelsesbidrag/arbejdsgiver...</a>
<b>Recent changes</b>	<p>Name change in 2013 from Arbejdsgivernes Elevrefusion (AER) to its current name. No substantial changes to the scheme.</p> <p>Amendment on 27.12.2014: If the travel time to school exceeds 75 minutes, the trainee can chose to live and stay (if possible) at the school. Employers will be reimbursed the costs related to this.</p>
<b>Sources</b>	<p>Public <a href="https://indberet.virk.dk/arbejdsgivernes-uddannelsesbidrag/arbejdsgiver...">https://indberet.virk.dk/arbejdsgivernes-uddannelsesbidrag/arbejdsgiver...</a></p> <p>Ministry of Education:  <a href="http://uvm.dk/Administration/Tilskud-til-institutioner/Arbejdsgivernes-...">http://uvm.dk/Administration/Tilskud-til-institutioner/Arbejdsgivernes-...</a></p> <p>ATP (yearly reports for AUB): <a href="http://www.atp.dk/resultater-rapporter/aars-og-kvartalsrapporter/aub">http://www.atp.dk/resultater-rapporter/aars-og-kvartalsrapporter/aub</a></p>