

Financing adult learning database

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 and training
Scheme ID	194
Country	 Slovenia
Reporting year	2015
Type of instrument	Tax incentive for companies
Type of entry	Single instrument

Short description	Companies 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.
Short description of the related instruments	nap

Level of operation	National
Name of a part of the country	nap
Name of the region (for regional instruments)	nap
Name of the sector (for sectoral instruments)	nap
Relevance	Key scheme
Legal basis	Zakon 117/06 Zakon o davku od dohodkov pravnih oseb (ZDDPO-2), Article 57 of Corporate Income Tax Act
Year of implementation	2006
Year of latest amendment	2013
Operation/management	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.
Eligible group(s)	All companies paying tax
Group(s) with preferential treatment	None
Education and training eligible	Practical part of vocational education and training
Source of financing and collection mechanism	State (loss of tax revenue) company
Financing formula and allocation mechanisms	Reduction of the tax base but not exceeding 20% of the average monthly salary in Slovenia.
Eligible costs	Fees and other costs related to education and training
Frequency of the use	Each year
Volumes of funding	na
Beneficiaries/take up	na
Organisation responsible for monitoring/evaluation	Financial Authority of Slovenia.
Monitoring/evaluation reports available	na
Most relevant webpage - in English	www.fu.gov.si
Most relevant webpage - local language	http://www.fu.gov.si/
Sources	http://www.fu.gov.si/