


Scheme name	Apprenticeship for SMEs
Country	 Belgium-FL
Duration	3 years standard length, up to 5 years depending on qualification
Apprentices remuneration - characteristics	Type: wage, fixed amount per month Remuneration setting: centrally, by law, as a share of the minimum wage ('average guaranteed minimum monthly income') Coverage: on- and off-the job training Variation: by apprenticeship year
Apprentices remuneration - amount	Average regulated remuneration: EUR 497.47 per month. The figure is an average of the regulated remuneration per each apprenticeship year: - For an apprentice at level A : EUR 453.20 (gross)/month (29% of the minimum wage) - For an apprentice at level B : EUR 500.10 (gross)/month (32% of the minimum wage) - For an apprentice at level C : EUR 539.10 (gross)/month (34.5% of the minimum wage) Level in PPS per year (average): 5,483 Level in PPS per hour (average): n/a Share of national minimum wage: by law, 29% for the 1st year, 32% for the 2nd year, 34.5% for the 3rd year Remuneration (annual gross income) in 3 selected occupations (EUR): hairdresser: 1st year: 5,438.40; 2nd: 6,001.20; 3rd: 6,469.20 motor mechanic: 1st year: 5,438.40; 2nd: 6,001.20; 3rd: 6,469.20 bricklayer: 1st year: 5,438.40; 2nd: 6,001.20; 3rd: 6,469.20
Time foreseen for on-the job-training	More than 50% of the overall duration of apprenticeship Data on number of hours per year spent for the on-the-job training are not available.
Apprentice social insurance	There is cost for apprentices social insurance, but data are not available Rights: health, pension, unemployment, annual leave
Additional support for apprentice	-
Financing on-the-job training	Employers pay wages to the apprentices, however, wages are subsidised through a grant for companies (bonus stage, but data are not available). There is also a mechanism for a variable fiscal deduction up to 120% of wages (tax reduction) which depends on the overall financial results of each individual company and makes

	<p>the overall estimation of the actual share of co-financing difficult.</p> <p>Finally, there is a grant for apprentices ('Apprenticeship / leertijd' EUR 500 for the 1st and 2nd year, EUR 750 for the 3rd year).</p> <p>Social insurance costs for apprentices are subsidised by the state (data not available).</p>
Financing off-the-job training	<p>Companies participating in apprenticeships do not provide any additional support for the off-the-job training of their apprentices.</p> <p>No EU funds are used to support the off-the-job training.</p>
Financing of the scheme overall	<p>Data are not available, but public funding is estimated to exceed 50% of the total scheme funding</p>
Illustration: sources of funding and financial flows	<pre> graph TD GS[Government / State] --> SOTI[Schools and other training institutions] GS -.-> PPE[Private / public employers] PPE --> AH[Apprentices / households] GS -.-> AH GS -.-> PPE PPE -.-> GS </pre> <p>1. Tax incentive : tax reduction 2. Grant for companies</p> <p>3. Grant for individuals: apprenticeship</p> <p>Remuneration (wages)</p>
Assessment of financing arrangements	<p>The combination of instruments for both learners and companies is considered as a strength in the financing of apprenticeships.</p>
Contextual information	<p>Minimum guaranteed income: 1,531.93 per month Average yearly working time (hours) for a full time job: 1,738.80</p>

More on financing instruments for this scheme

<p>Apprenticeship</p> <p> BELGIUM-FL Grants for individuals</p>	<p>Tax reduction</p> <p> BELGIUM-FL Tax incentives</p>
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