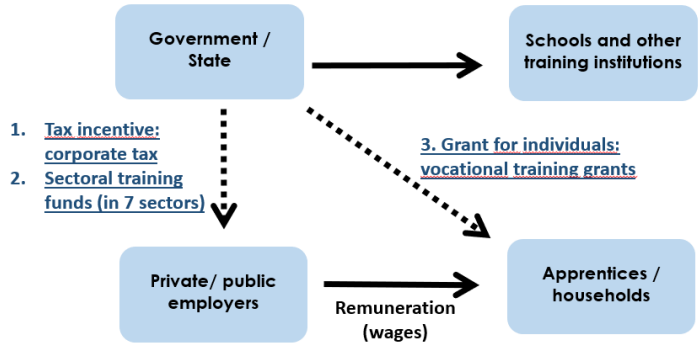
Scheme name	Dual VET
Country	Germany

Duration	3 or 3.5 years (36 or 42 months). For each occupation, the respective training ordinance specifies the duration of the programme. In addition to these regular apprenticeships, the programmes of 2 year duration (24 months) were introduced (for the learners who may find the regular apprenticeship programmes too challenging).
Apprentices remuneration - characteristics	Type: wage paid by employer; fixed amount per month Remuneration setting: by collective agreements. Employers who are not covered by collective agreements (are not members of any employer associations) may pay voluntarily the remuneration in the amount set by collective agreement or may pay a remuneration up to 20% lower. Coverage: on- and off-the job training Variation(s): by apprenticeship year and trade
Apprentices remuneration - amount	Average regulated remuneration: EUR 854 per month (2016) Calculation is based on https://www.bibb.de/de/57121.php. Level in PPS per month: 827.52, per year (average): Level in PPS per hour (average): Share of national minimum wage: 59.3% (calculated based on the minimum wage in 2016, S2; not set by law) Remuneration (annual gross income) in 3 selected occupations (EUR): hairdresser: 1st year: na motor mechanic: 1st year: 8,892; 2nd: 9,360; 3rd: 10,284; 4th: 11,004 bricklayer: 1st year: 9,000; 2nd: 13,212; 3rd: 16,584; 4th: nap Remark: pay for car mechatronics varies between industry and manufacturing; the same applies to bricklayer. The figures presented above refer to industry for car mechatronics and manufacturing in case of bricklayer.
Time foreseen for on-the job-training	More than 50% of the overall duration of apprenticeship Number of hours per year: 1,250 -1,500, depending on the number of days of school per week (1 or 2), days-off and vacation.
Apprentice social insurance	Level: 21-22% of the annual gross income of apprentice (2017). Small variation as costs for health insurance vary by insurance and company. Amount is due only when the monthly wage is more than EUR 325. Paid by: employer and apprentice Rights: health and care insurance, pension and unemployment benefits; the annual leave is normally part of the employment contract, and, in fact, paid by the employer. In certain cases, training funds may cover the costs of the annual leave, as is the case, for example, in the Soka Bau (the sectoral co-funding instrument described in this database).
Additional support for	Vocational training grants are provided by Federal State to

apprentice	support apprentices who do not live with their parents and whose apprenticeship pay is not high enough to cover the living costs.
Financing on-the-job training	For companies, all business-related expenses, including apprenticeship-related costs, are tax-deductible (see Corporate tax). This includes apprentice wages and social insurance costs. The share of the social insurance contribution that the apprentices have to pay is also tax deductible (in case their annual income surpasses the taxation threshold). The extent of the deduction an employer may obtain depends on the tax rate. The rate depends on whether the employer is taxed according to income or corporate tax and whether the commercial tax is included or not (the corporate tax rate is flat at 15%, commercial tax may add another 12%. The income tax rate varies between 15% and 42, in certain cases it may reach 45%). No EU funding involved.
Financing off-the-job training	Public funding (EUR): 2,500,000,000 (2013) Source: Bildungsfinanzbericht 2016 Companies contribution: Companies provide support in relation to training materials, facilities, instructors/mentors/tutors/in-company trainers. No EU funding involved.
Illustration: sources of funding and financial flows	
Assessment of financing arrangements	There is no indication that the share of companies engaged in apprenticeships or the number of apprenticeship contracts would increase if state funding would increase.
Contextual information	The statutory minimum wage: EUR 1,440.00 per month (2016, S2), EUR 8.84 per hour; EUR 1,498.00 (2017, S1 and S2) Average yearly working time (hours) for a full time job: 1,681.40

More on financing instruments for this scheme

Vocational Training Grants

GERMANY
Grants for individuals

Corporate Tax

GERMANY
Tax incentives

Sectoral training fund in scaffold builder branch

GERMANY
Training funds

More on this apprenticeship scheme

Dual VET

GERMANY

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