

<b>Scheme name</b>	<b>Dual education and training</b>
<b>Country</b>	 Slovakia
<b>Duration</b>	2-3 years (depending on specific programs and qualification levels)
<b>Apprentices remuneration - characteristics</b>	Type: wage paid by company; fixed amount per month. In addition, apprentices receive stipends paid by the state and stipends paid by company (see additional support for apprentice). Remuneration setting: centrally Coverage: on-the-job training Variation(s): no
<b>Apprentices remuneration - amount</b>	Average regulated remuneration: EUR 78.3 per month (if only the wage received for productive work is considered. Calculation based on national min wage in 2017) Level in PPS: 115.32 per month Share of national minimum wage: 18% (if only the wage received for productive work is considered (75% if all parts (i.e. wage + state stipend + company stipend) are considered)
<b>Time foreseen for on-the job-training</b>	Between 20-50% of the overall duration of apprenticeship Number of hours per year (average): 800
<b>Apprentice social insurance</b>	Rights: Pension, unemployment, maternity leave
<b>Additional support for apprentice</b>	On top of the wages, apprentices receive stipends paid by the State and stipends paid by the companies
<b>Financing on-the-job training</b>	Employers pay wages and stipends to the apprentices. They may benefit from <a href="#">tax decutions</a> . Apprenticeship is co-financed by EU-funded projects (see <a href="#">European Structural and Investment Funds - National Project Dual Education</a> ).
<b>Financing off-the-job training</b>	Companies contribution: facilities, instructors/in-company trainers
<b>Financing of the scheme overall</b>	Overall financing (without EU funding): 2015: EUR 1,718,998. Estimation for 2015 includes: - stipends paid by the state, based on grades: estimated average EUR 30 EUR per month x 10 months x 532 learners. - stipends paid by companies: estimated average EUR

	<p>200 per month x 10 months x 532 learners.  - wage for productive work paid by company: estimated EUR 1,164 per hour x 800 hours x 532 learners.  2016: EUR 3,622,175  Estimation for 2016 includes the same items as for 2015, only multiplied by 1,121 learners in that year.</p> <p>Public financing (national resources) - stipends paid by the state: 2015-16: EUR 498,900  Private financing - stipends and wages paid by companies: 2015-16: EUR 4,842,273</p> <p>EU funding: EUR 2,000,000 in 2016 and EUR 3,000,000 in 2015.  The figures are estimations of EU funding directed at VET reform projects relevant for activities focused on the system of dual education.</p>
<p><b>Illustration: sources of funding and financial flows</b></p>	<p>The diagram shows the flow of funds and incentives. At the top, 'Government / State' has a solid arrow pointing to 'Schools and other training institutions'. A dashed arrow points from 'Government / State' to 'Private/ public employers'. From 'Private/ public employers', a dashed arrow points to 'Apprentices / households' labeled 'Remuneration (wages)'. Two dashed arrows point from 'Government / State' to 'Schools and other training institutions' and 'Private/ public employers', representing tax incentives. The text labels for these incentives are: '1a. Tax incentive: Deduction from income tax of legal entities' and '2. Grant for companies: National Project Dual Education (EU funds)' for the flow to employers; and '1b. Tax incentive: Deduction from income tax of physical persons' for the flow to schools.</p>
<p><b>Assessment of financing arrangements</b></p>	<p>Strengths: Availability of EU funding to support related projects; availability of government budget to provide allowances (stipends) according to grades; hence motivation of apprentices to engage in work-based learning and gain experience in work-for-compensation system instead of merely work-for-grades system.  Weaknesses: Temporary nature of EU funding schemes.</p>
<p><b>Contextual information</b></p>	<p>Statutory minimum wage: EUR 405 (2016, S2); EUR 435 (2017, S1 and S2)  Average yearly working time (hours) for a full time job: 1,734.30</p>

## More on financing instruments for this scheme

### European Structural and Investment Funds - National Project Dual Education

 SLOVAKIA  
**Grants for companies**

### Deduction from income tax of legal entities

 SLOVAKIA  
**Tax incentives**

## Deduction from income tax of physical persons

 SLOVAKIA  
**Tax incentives**

---

Source URL: <https://www.cedefop.europa.eu/tools/financing-apprenticeships/apprenticeship-schemes/dual-education-and-training>