Name of the instrument in English	**Reimbursement of young workers' wages and social insurance costs**
Country	Poland
Type of instrument	Grants for companies

Part of the country where the instrument applies	nap
Region(s) in which the instrument applies	nap
Sector(s) in which the instrument applies	nap
Legal basis	Act of 1 July 2014: Rozporządzenie Ministra Pracy i Polityki Społecznej w sprawie refundowania ze środków Funduszu Pracy wynagrodzeń wypłacanych młodocianym pracownikom (Dz. U. z 2014, poz. 865)
Objective(s) and target(s)	No official objective of the instrument stated in the legal act
Year of introduction	1996
Year of termination	No foreseen end to the instrument (ongoing)
Governance (management, operation, monitoring and evaluation)	The Ministry of Family, Labour and Social Policy is responsible for the overall management of the instrument. Voluntary Labour Corps are responsible for monitoring/evaluation and day-to-day operation.
Eligible group(s)	Interested employers may apply for a refund contract if they meet the following two conditions: - intend to employ juveniles (16-18 years old) in occupations specified in the list of professions in which the costs of juvenile vocational training can be reimbursed; such list is published in the voivodship official journal - have the right to conduct vocational training in the scope of professional and pedagogical requirements specified in the regulations governing vocational training issued on the basis of the Labor Code. There are also certain limits concerning for how many workers an employer can obtain reimbursement.
Education and training eligible	The scheme funds only apprenticeship.

Source of financing and collection mechanism	State
Financing formula and allocation mechanisms	According to the regulations, the apprentice (juvenile worker) receives remuneration in the amount not less than 4% (1st year of apprenticeship training), 5% (2nd year) and 6% (3rd year) of the average monthly salary (however, his/her employer can specify another, higher, amount). Employers may apply for the reimbursement of their apprentices' remuneration up to the above mentioned levels and also for the reimbursement of social security costs (up to the level calculated on the basis of the figures above). Important note: Reimbursement of the wages and social insurance contributions is not directly linked to the fixed amount of co-funding for employers, which is granted only at the end of the apprenticeship training period and after an apprentice passes the final exam. Funds are disbursed to all eligible applicants on the basis of the legal entitlement. Employers apply for the reimbursement to the Voluntary Labour Corps.
Eligible costs	Apprentice remuneration (wages) and social insurance costs
Volumes of funding	In 2016 and 2015, the public funding amounted to EUR 58,441,923 and EUR 54,341,911 respectively. No EU funds involved.
Beneficiaries/take up	In 2016 and 2015, some 35,200 and 36,204 companies benefited respectively.
Monitoring/evaluation reports available	No monitoring/evaluation reports available
Recent or planned changes	In 2014, the legislation has been updated and since then this support/funding has been considered de minimis state aid, and therefore the respective EC limits/regulation apply.
Sources	The Ministry of Family, Labour and Social Policy, http://www.mpips.gov.pl/ Voluntary Labour Corps (Ochotnicze Hufce Pracy), www.ohp.pl

Related apprenticeship schemes

Vocational preparation of young workers

POLAND