





Name of the instrument in English	Incentives for apprenticeship for vocational qualification and diploma, upper secondary education diploma and high technical specialisation certificate
Country	 Italy
Type of instrument	Tax incentives

Level of operation	National
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	Decreto Legislativo 14 settembre 2015, n.150, Art. 32, co. 1
Objective(s) and target(s)	To promote the apprenticeship for vocational qualification and diploma, upper secondary education diploma and high technical specialisation certificate
Year of introduction	2015
Year of termination	2018
Governance (management, operation, monitoring and evaluation)	The Ministry of Economy and Finance and the Ministry of Labour and Social Affairs are responsible for the overall management, monitoring/evaluation of the instrument and day-to-day operation. The National Institute of Social Security (INPS) is also involved.
Eligible group(s)	Companies providing apprenticeship places to minors aged 18 and less, and adults aged 18-30.
Education and training eligible	The instrument supports only apprenticeship. It applies to EQF 3-4 levels.
Source of financing and collection mechanism	State (loss of tax revenue)
Financing formula and allocation mechanisms	The costs incurred for training are excluded from the basis for the calculation of IRAP (Regional Taxation of Productive Activities).
Eligible costs	Costs of social insurance of apprentices.

Volumes of funding	In 2016, the public loss of tax revenue amounted to EUR 33,000,000. In 2015, the respective figure was EUR 27,500,000.
Beneficiaries/take up	According to a rough estimate by national expert, some 3,000 companies benefited (out of 4,000,000 eligible).
Monitoring/evaluation reports available	na
Recent or planned changes	The duration was extended until 2018.
Sources	<p>The Ministry of Economy and Finance The Ministry of Labour and Social Affairs</p> <p>The National Institute of Social Security (INPS) manages Italian pension provision, ensuring the majority of self-employed workers and employees in the public and private sector. INPS secures workers from the risks of invalidity, old age and death. www.inps.it</p>

Related apprenticeship schemes

Apprenticeship for vocational qualification and diploma, upper secondary education diploma and high technical specialisation certificate (Type 1)

 ITALY

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