

Name of the instrument in English	Incentives for Higher education/training and research apprenticeship
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	1) D.lgs. n. 81/2015 (Disciplina organica dei contratti di lavoro e revisione della normativa in tema di mansioni). 2) D.lgs. n. 150/2015 (Disposizioni per il riordino della normativa in materia di servizi per il lavoro e di politiche attive)
Objective(s) and target(s)	To promote the higher education/training and research apprenticeship
Year of introduction	2015
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 young people aged 18-29 years holding a higher education diploma or a professional diploma obtained in VET.
Education and training eligible	The instrument supports only apprenticeship. It applies to EQF 4-8 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 6,392,679.
Beneficiaries/take up	According to a rough estimate by national expert, some 700 companies benefited (out of 4,000,000 eligible).
Monitoring/evaluation reports available	na
Recent or planned changes	The duration was extended until 2018.

Related apprenticeship schemes

Higher education and research apprenticeship (Type 3)

 ITALY

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