

Name of the instrument in English	Apprenticeship in the workplace
Country	Romania
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	Fiscal Code, Law no. 275/2005 on apprenticeship in the workplace, Government Ordinance 129/2000 on adult vocational training
Objective(s) and target(s)	To encourage employers to invest in vocational training of their employees and involve them in initial training for youngsters
Year of introduction	2000
Year of termination	No foreseen end to the instrument (on-going)
Governance (management, operation, monitoring and evaluation)	The Ministry of Finance is responsible for the overall management, monitoring/evaluation of the instrument and day-to-day operation. National Agency for Employment is also involved.
Eligible group(s)	In relation to apprenticeship, only the accredited companies (i.e. having signed the contract with the National Agency for Employment) may benefit from the tax incentive
Education and training eligible	The instrument supports apprenticeship and other types of education and training. It applies to EQF 3-5 levels.
Source of financing and collection mechanism	State (loss of tax revenue)
Financing formula and allocation mechanisms	No maximum share of training expenditure that a company may deduct is defined. However, the amount to be deducted cannot exceed 2% of the annual wage cost of the company.
Eligible costs	Any training related expenses

Volumes of funding	na
Beneficiaries/take up	No official data available on beneficiaries. In 2016, around 45-50 companies had the contracts signed with the National Agency for Employment, i.e. were eligible for support.
Monitoring/evaluation results	According to the national expert(s), the tax allowance is considered not to provide sufficient incentive to encourage employers to involve in initial training. The rules on tax deduction are not very clear and fiscal inspectors are very strict in cutting deductions poorly documented. The positive trend in apprenticeship participation (24% increase in 2016) could be encouraging if the absolute figure was not so small.
Sources	<p>Ministry of Finances, http://www.mfinante.gov.ro/</p> <p>National Agency for Employment 2016 Report, http://www.anofm.ro/files/RAPORT%20DE%20ACTIVITATE%202016.pdf</p> <p>National Agency for Employment 2015 Report, http://www.anofm.ro/files/RAPORT%20DE%20ACTIVITATE%202015.pdf</p>

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