

<b>Name of the instrument in English</b>	<b>Deduction from income tax of physical persons</b>
<b>Country</b>	 Slovakia
<b>Type of instrument</b>	Tax incentives

<b>Level of operation</b>	National
<b>Part of the country where the instrument applies</b>	nap
<b>Region(s) in which the instrument applies</b>	nap
<b>Sector(s) in which the instrument applies</b>	nap
<b>Legal basis</b>	595/2003
<b>Year of introduction</b>	2003
<b>Year of termination</b>	No foreseen end to the instrument (on-going)
<b>Governance (management, operation, monitoring and evaluation)</b>	The Ministry of Finance is responsible for the overall management of the instrument. The Financial Office is responsible for the monitoring/evaluation of the instrument and day-to-day operation.
<b>Eligible group(s)</b>	All apprentices
<b>Education and training eligible</b>	The instrument supports only apprenticeship. It applies to EQF 3-4 levels.
<b>Source of financing and collection mechanism</b>	State (loss of tax revenue)
<b>Financing formula and allocation mechanisms</b>	Up to 100% of eligible expenditure may be deducted if the total annual wage does not exceed EUR 1,901.
<b>Eligible costs</b>	Any apprenticeship related costs
<b>Volumes of funding</b>	na
<b>Beneficiaries/take up</b>	In 2016 and 2015, 1,121 and 532 individuals benefited respectively.
<b>Monitoring/evaluation reports available</b>	na

<b>Monitoring/evaluation results</b>	na. At the time of this research, post-piloting phase was on-going.
<b>Sources</b>	Ministry of Finance, <a href="http://www.finance.gov.sk">http://www.finance.gov.sk</a>  Financial Office, <a href="https://www.financnasprava.sk/sk/financna-sprava">https://www.financnasprava.sk/sk/financna-sprava</a>

### Related financing adult learning database instrument

## Tax allowance for training and re-qualification of employees, and own training facilities

 Slovakia

Tax incentive for companies

### Related apprenticeship schemes

## Dual education and training

 SLOVAKIA

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