Alternative Approaches to Individual Training Leave to Combine Work with Personal and Professional Development

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October 2006
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Preface

This report was written on behalf of Scienter España. It was the input for the Austrian case study on instruments to promote individual continuing education and training. Altogether three European countries were investigated: Austria, the Netherlands and France. The aim was to determine the factors which have contributed to the success of the initiatives in order to propose new options to be considered by the Spanish continuing education training system.

Therefore this report

- portrays the existing initiatives to foster continuing education in Austria,
- tells about the pursued objectives,
- provides information about the relevant actors and circumstances in development, implementation and management,
- describes the historic evolution of the individual initiatives,
- briefs on their funding,
- describes the beneficiaries
- and gives some information about the impact of the individual instruments.

To make the three case studies comparable Scienter provided a research scheme which served as guideline for data collection and analysis. The information was collected from very different sources: personal interviews with key actors, inquiries from institutions per e-mail and telephone, evaluation reports, grey literature and web pages of the involved institutions. We would like to thank the Chamber of Labour, the Public Employment Service and the Federal Ministry for Education, Science and Culture for the informative interviews as well as the Vienna Employment Promotion Fund and the building loan associations Wüstenrot, Raiffeisen Bausparkasse and S-Bausparkasse for providing valuable data.
1 Training Leave (*Bildungskarenz und Weiterbildungsgeld*)

Employees with a work history of over three years with the current employer may arrange a training leave with the employer. The leave may take from 3 to 12 months. Wages are left out during this period. But the student gains 14.53€ “further education benefit” (*Weiterbildungsgeld*) a day from the Public Employment Service (*Arbeitsmarktservice, AMS*), if he/she participates a minimum of 16 hours in CVET per week.

1.1 Objectives

The training leave is intended as a measure of active labour market policy: It should prevent unemployment by an advantageous training measure arranged with the employer. The goal is to achieve a win-win-situation – the enterprise profits from a more productive worker, the employee gains higher job security, higher wage or better job-opportunities because of his/her higher qualification.

1.2 Description

Employees with a work history of over three years with the current employer may arrange a training leave with the employer. The leave may take from 3 to 12 months. Wages are left out during this period. But the student gains financial benefit from the AMS, if he/she participates a minimum of 16 hours in CVET per week. The beneficiary has the right to come back after the leave.

The training is assumed to be relevant to the labour market. In many cases this will be a programme leading to higher formal qualifications, but in fact, the courses need not to finish with an exam or diploma. The level of the course depends on the starting level of the student and may be very low, but finishing a post-graduate study is also possible. The beneficiary draws up his/her education schedule herself, chooses courses and provider.

Training costs are not funded by this instrument. But the student gains financial support “further education benefit” (*Weiterbildungsgeld*) by the AMS in the amount of the parental leave benefit and child-care benefit respectively, current 14,53€ a day. People older than 45 year may gain further education benefit in the amount of their fictitious unemployment benefit, if this were higher than the 14,53€ which is normally the case.

The training leave scheme is implemented in whole Austria, because it's an initiative of the Federal Ministry of Economics and Labour (*Bundesministerium für Wirtschaft und Arbeit, BMWA*). The initiative may concern people who are covered by unemployment insurance, unaffected by sex, age or sector of the economy – this means: atypical workers and self-employed cannot benefit from this programme.
Employees must have been continuously employed a minimum of 3 years with the current employer to arrange a training leave. Thus, large groups of employees are also disadvantaged, because they are employed in sectors with high employment fluctuations or seasonal work – they have hardly got the chance to have three years continuous employment at the same employer.

The training leave was evaluated in the region Tyrol from 1998 to 2004. This evaluation suggests, that there are four main motivations to use training leave:

- achieving a higher formal qualification in the current sphere of activity,
- strong dissatisfaction with the current occupation,
- extension of the parental leave,
- increase the chance of successful re-entry after the parental leave.

1.2.1 Training Leave in Relation to Other Initiatives

This initiative provides financial support to people who want to interrupt labour for a few months to participate in CVET. The benefit can be classified as subsistence money, it is not a contribution to the direct costs of education measures. Each person on training leave may try to gain any of the other benefits introduced in this case study.

If the training is evidently of high relevance to labour market and if the student belongs to a target group of active labour market policy, one may gain financial support by the AMS for direct and indirect costs of the training, too.

1.3 History Evolution – Problems and Changes

There were some collective agreements in some branches (e.g. banks & insurances), before the paid training leave was implemented in whole Austria in 1998. The model was Denmark, who had implemented the training leave some years earlier because of the high unemployment.

There is no comprehensive evaluation of the initiative available, but the responsible Federal Ministry of Economics and Labour did some investigations that led to revisions of the measure:

Since the beginning more women than men have benefited from this initiative, and here to a big part mothers after their parental leave. That’s why the legal frame was changed in this way that people had to acquire a new title on benefits from the unemployment insurance
after parental leave time. This took 28 weeks of employment.\(^1\) In 2002 the parental leave benefit was replaced by the Kinderbetreuungsgeld (child-care benefit) in Austria. This benefit is not any more a service on the title of unemployment insurance. Thus the entitlement to services of the unemployment insurance has not longer been spent by the use of child-care benefit. As a consequence it has again been possible to join a training leave directly after the parental leave, if the baby was born after 1\(^{st}\) January 2002.

Older workers did hardly make use of the training leave. Thus the payment was risen to the normal unemployment benefit for people older than 45 years. However, training leave is not well accepted by elder ones.

In 2005 the instrument has been aggravated: At the beginning a beneficiary was obliged to attend a course at least once a week. This was changed into 16 hours a week. Anyway, the Chamber of Labour achieved the agreement with the AMS, that self-study is accepted to a certain amount. And courses which aim to provide a school leaving certificate (e.g. preparatory courses for ISCED-Level-2 school-leaving certificate, preparatory courses for the examination providing general access to higher education for skilled workers, university studies) are accepted without counting the actual hours. Courses for hobbies and leisure are not accepted any more.

As mentioned, during the first years the training leave was often used by mothers following after the parental leave – and it is assumed, that it was more to extend parental leave than to participate in CVET. In this days this problem doesn't exist any more, because the training load has been risen to 16 hours a week.

### 1.4 Financing

The Weiterbildungsgeld (further education benefit) is fully financed by means from the unemployment insurance.\(^2\) People who gain the further education benefit get the public health insurance, also processed by the public employment service. The period of leave count to some extent as contributory period to public pension insurance.

The person on leave pays the direct cost for education and training, but he/she may try to find subsidies – like any of the here introduced subsidies.

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\(^2\) Both employer and employee pay 3.0\% of the wage (more precisely: of the contribution base) into the unemployment insurance.
1.5 Involved Actors

It has always been possible to the individual employee to arrange not-paid training leave with the employer. There are no collective agreements in this regard, but there are assumedly some works agreements in large enterprises.

The new instrument – funded training leave – was developed by the responsible Federal Ministry of Economics and Labour on the initiative of the social partners, the impetus was given by the Economic Chamber. The ministry is still responsible for regulation.

The AMS handles the management of the leave benefit (Weiterbildungsgeld): It gives advise to potential beneficiaries, checks the entitlement, transfers the benefit and processes the social insurance.

**Excursus about the Public Employment Service (AMS)**

The AMS was constituted as a service enterprise according to public law. It is financed by both employers and employees and it is the key player in the implementation of labour market policies. Consequently, the representatives of these groups are integrated in its administration at the federal, provincial, and regional levels and influence all CVET measures in labour market policy.

The social partners have not only collaborated in the development of the instrument but also have done much public relation work and counselling.

1.6 Framework & Requirements

It's highly recommended that people take advice from the AMS before they start the training leave or even before they make the agreement with the employer.

The student has to present the following documents to gain leave benefit:

- the form where the employer approves the leave agreement
- AMS-application for further education benefit
- acknowledgments of the training provider about his trainings.

The benefit is paid into the beneficiary’s account by the AMS.

The training leave is based on two federal laws, the Arbeitsvertragsrechts-Anpassungsgesetz (law adapting employment relationships), which regulates the employment relations concerning training leave, and the Arbeitslosenversicherungsgesetz (Unemployment Insurance Act)), which regulates the entitlement to the leave benefit.
1.7 Results and Impacts

1.7.1 Attendance

In 2000 – two years after implementation – 3,535 persons (yearly average) were on training leave. Most of them were female. As you can see in Figure 1 the number of persons who were on training leave decreased dramatically, when the possibility to join training leave immediately after parental leave had ceased.

Figure 1: Persons who gained Weiterbildungsgeld (training leave benefit) (2000-2005)

![Graph showing the number of persons who gained Weiterbildungsgeld (training leave benefit) from 2000 to 2005. The graph indicates a decrease in the number of persons on training leave from around 3,500 in 2000 to around 1,300 in 2005. Male and female categories are shown separately.]

Source: AMS Austria

In 2005 1,358 persons were on training leave (yearly average). That's 42 out of 100,000 workers.³

The comparison of the employment structure of Austria with the socio-demographic profile of the beneficiaries shows that adult women are considerable over-represented regarding the training leave. In return adult and older men are under-represented.⁴

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³ Source: AMS, resp. BALI Database (calculations: IHS)
⁴ Source: AMS, resp. BALI Database (calculations: IHS)
1.7.2 Impact

There is no comprehensive evaluation of the training leave available, so one can hardly assess, what are the effects of this instrument. Only a diminutive rate of workers benefited from training leave, so the impact of this initiative is small. But the implementation was a signal that the private initiative for continuing education is worth supporting out of public funds.

The training leave was evaluated in Tyrol from 1998 to 2004.\(^5\) 1,386 persons benefited from this initiative, about 30% after the parental leave. The evaluation shows, that the training leave fosters a successful re-entry. But it is useful for non-parents too: They achieve higher income increase and a higher employment extent than the reference-group. In the following some more results of the Tyrolean evaluation are presented:

- Less than two in a thousand of the entitled workers in Tyrol used the training leave.
- Employment in a large enterprise and living in a urban region increases the chance of training leaves.
- Public service workers (esp. social and health service) are over-represented.
- Limited spread is explained as follows:

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\(^5\) Kernbeiß/Lehner/Wagner-Pinter, 2006.
- many entitled people don't know the initiative;
- counselling doesn't reach all groups to the same extent;
- some employers fear to loose capable workers, if they achieve higher formal qualification;
- the training leave burdens the budget, esp. if there are depths;
- especially people in high position don't want to risk loosing the connection to the enterprise.

There are no effects of the training leave on the training system known.

The AMS suggests that a good cooperation between employee and employer concerning the training leave is crucial for the initiative to succeed. But as usual employer and employee don't share the same objectives…

### 1.8 Possible Improvements

The Chamber of Labour complains that in Austria the general conditions for the training leave were not set as generous as in the model Denmark. So it was not as well accepted as in Denmark.

It suggests following corrections and improvements:

- Increase the benefit up to the normal unemployment benefit for all;
- Change the pre-condition of 3 years employment at the same employer to 36 month employment within 5 years, to integrate seasonal workers and others who are never employed continuously;
- higher flexibility concerning the fixed period (3 to 12 month) of training leave;
- comprehensive education guidance and counselling as a substitute for the minimum of 16 hours CVET per week;
- Employees should have the legal right to take advantage of this instrument – without the approval of his employer. Possibly they would be given their notice anyway, but then they have the chance to pursue one's personal and professional development without the constraints of job-seeking.

The aim of these corrections is to increase the number of persons who (can) use this instrument.
1.9 Sources

Interview AK (2006-09-08)
Interview AMS (2006-09-14)

AK Wien (2005): Bildungskarenz. Wien. (Folder)
Arbeitsvertragsrechts-Anpassungsgesetz (law adapting employment relationships)
Arbeitslosenversicherungsgesetz (Unemployment Insurance Act)

Online Sources (2006-09-15):
AK Tirol: Forderungen zur Bildungskarenz.
AMS: Geschäftsbericht 2005.
AMS: Weiterbildungsgeld.
   http://www.ams.or.at/neu/1005_799.htm
   Inanspruchnahme, Zielgruppe und die Auswirkungen auf die Berufslaufbahn. Evaluation for the AK Tirol, Innsbruck.
2 Training Vouchers (AK Bildungsgutschein)

Every member of the Arbeiterkammer⁶ (AK, Chamber of Labour) may order a Bildungsgutschein (training voucher) worth 100€. In some regions⁷ special target groups (apprentices, persons on parental leave) receive additional 50€. The vouchers can be used in special courses at selected training providers.

2.1 Objectives

The following objectives are pursued with the training vouchers provided by the AK:

- to motivate and foster people to participate in education who are not used to education and training
- to initiate lifelong learning of persons disadvantaged concerning education
- to give more employees the chance to participate in continuing education and training

The request concerning financial support increased enormously during the last decade. Thus the AK wanted to set a new focus in fostering its members and to provide a new useful service.

2.2 Description

Since 2002 the AK has provided training vouchers to its members. In few regions they are allowed to pass the voucher to their partner or children. The members may order the voucher and use it to pay a course. But the voucher can only be used for specially defined courses at selected training providers. Usually the provider is located in the same region as the student. There are no constraints to sectors, professions or qualification level. The courses are classified as CVT and can provide know-how but also soft skills. IT and language courses, second chance education and business skills are typical kinds of funded training. Attendance and achievement are not controlled by the AK. The courses need not to finish with an exam or diploma. They usually don't have any formal access restrictions. However, tertiary education is not funded by the AK training voucher.

As mentioned, the voucher can only be used for training providers which are selected by the AK. Most courses are provided by the BFI (Berufsförderungsinstitut – CVET provider

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⁶ In Austria, all employees, apprentices, persons on parental leave, as well as the unemployed are subject to compulsory membership to the AK; civil servants and agricultural workers are exempt.

⁷ Austria is a federal republic, consisting of nine Länder (regions). This federal structure is adopted by many Austrian organizations.
institution related to the Chamber of Labour and the Austrian Trade Union Association) and on second place by the VHS (Volkshochschulen – adult education centres) and some more.

The Chambers of Labour provide training vouchers for all nine Austrian regions. In some regions the use of the training voucher reduces the support provided by the regional governments (see Chapter 3) by the same amount. In Vienna both grants can be used for the same course.

Indirect training expenses are not funded by the voucher. Training takes place during the student's spare time.

In some regions a focus lies on courses which aim to provide a school leaving certificate for early school leavers. Certificates are very important in Austria, because the main emphasis of the Austrian VET system lies with initial training – which are usually finished with a final examination and a certification.

69% of the beneficiaries of the voucher of the AK Vienna state, that they participate because the course is "useful for their occupational activity". 34% want to gain basic knowledge or skills.8

2.3 History Evolution – Problems and Changes

In 2002 the AK launched the training voucher in all nine Austrian regions. There was no genuine pilot project although the AK had supported further education in some way already before. The project was driven by two trends: the international trend towards lifelong learning and the need for support by lots of AK's members which was diagnosed by the AK’s counsellors.

2.4 Financing

The vouchers are financed solely by the AK (resp. by the membership subscriptions) in most of the regions. Few provincial governments subsidise the AK voucher, because they don't have own subsidies to training.

The financial basis of the AK is the so-called "Chamber of Labour levy" amounting to 0.5% of all members’ gross wages (up to a certain maximum basis of assessment). The total membership is 2.6 million.

2.5 Involved Actors

The AK training voucher is a service of the regional chambers of labour to its members. But the economic chamber and the provincial governments are also involved in this initiative.

The Chamber of Labour has a federal structure, the chambers of each regions negotiated with its provincial government and with the local education providers. The AK defines in cooperation with the providers which courses the vouchers are accepted for. The providers label these courses at their schedules with "AK plus". Therefore the potential participant know, that they can use their AK training vouchers for these courses.

Internally, the AK training voucher was elaborated by a working group existing of all 9 chamber of labours. The education experts of the AK are integrated in international networks of education experts, therefore the initiative benefited from experiences in other countries (e.g. misuse of financial support).

Of course training providers are also concerned by the AK training voucher. Especially in Vienna many different providers try to cooperate with the AK to cash the AK training voucher. But they have to meet the AK's quality criteria.

2.6 Framework & Requirements

AK-members can request the voucher by phone, fax or e-mail and use it to pay their courses (or parts of it) at selected training providers. Due to the federal structure of the AK, the management and conditions differ a bit from region to region. Depending on the region the course fee (or a part of it) is refunded or the participant uses the voucher to pay the course and the providers cash these cheques at the AK.

In Austria, most employees and persons on parental leave, as well as the unemployed are subject to compulsory membership to the AK. Therefore the chamber of labour has the power, a comprehensive infrastructure (local offices, register of members, members journal, website, an own education provider – BFI) and sufficient financial means which can be used for initiating, implementing and bringing off such a measure.

Excursus: The weighty role of the Austrian social partnership:9

The Austrian social partnership is based on a system of chambers and associations with close ties to political parties, parliaments and state bureaucracy at institutional or staff level. The system works on the base of informal structures, it does not exist as a legal entity. The collaboration of the social partners is not defined by law but is based on a form of constitutional consent.

9 See also Lassnigg et al, 2005 and Lassnigg, 2004a.
In the system of social partnership employers and employees are represented by a small circle of major organisations.

- **Industriellenvereinigung (VÖI – Federation of Austrian Industry)**
- **Wirtschaftskammer Österreich (WKO – Federal Economic Chamber)**
- **Präsidentenkonferenz der Landwirtschaftskammern (PKLWK – Standing Committee of Presidents of the Chambers of Agriculture)**
- **Arbeiterkammer (AK – Federal Chamber of Labour)**
- **Österreichischer Gewerkschaftsbund (ÖGB – Austrian Trade Union Federation).**

### 2.7 Results and Impacts

According to the Austrian Microcensus Survey (2003) 7% of the people doing CVET got financial support from their representative body (Chamber of Labour, trade union, Economic Chamber,...).\(^\text{10}\)

In general large enterprises provide more courses for their employees than SMEs. The AK training voucher is given to all AK members, thus the chance of participating in CVET increases for all of them.

In Vienna 32,000 vouchers were ordered between the start 2002 and June 2003.

In 2004 there was a questioning of the beneficiaries of the Viennese AK training voucher. 870 persons answered the questionnaire. Table 1 shows the profile of these persons.

In comparison to the structure of the Viennese employed\(^\text{11}\) the profile of the beneficiaries shows differences: Above all, women are over-represented. There are comparatively many 21-30 year old one’s, but too few people over 40 years. People without vocational education and skilled workers are under-represented, people with tertiary education are over-represented.

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\(^{10}\) Lassnigg/Vogtenhuber w.y. p. 48.

\(^{11}\) Compared data sources: Microcensus of the Statistik Austria, BALI Database
Table 1: Questioning of the beneficiaries of the AK training voucher 2004

<table>
<thead>
<tr>
<th>Age (years)</th>
<th>Total of 870</th>
<th>Female</th>
<th>Male</th>
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<tbody>
<tr>
<td>16-20</td>
<td>5%</td>
<td>55%</td>
<td>45%</td>
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<tr>
<td>21-30</td>
<td>37%</td>
<td>74%</td>
<td>26%</td>
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<td>31-40</td>
<td>37%</td>
<td>69%</td>
<td>31%</td>
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<tr>
<td>41-50</td>
<td>16%</td>
<td>66%</td>
<td>34%</td>
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<tr>
<td>&gt;50</td>
<td>6%</td>
<td>67%</td>
<td>33%</td>
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<table>
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<th>Educational attainment</th>
<th>Total of 100%</th>
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<th>Male</th>
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<tbody>
<tr>
<td>Compulsory education</td>
<td>9%</td>
<td>76%</td>
<td>24%</td>
</tr>
<tr>
<td>Apprenticeship</td>
<td>19%</td>
<td>58%</td>
<td>42%</td>
</tr>
<tr>
<td>VET school</td>
<td>19%</td>
<td>76%</td>
<td>24%</td>
</tr>
<tr>
<td>Upper secondary school</td>
<td>28%</td>
<td>70%</td>
<td>30%</td>
</tr>
<tr>
<td>Tertiary education</td>
<td>24%</td>
<td>70%</td>
<td>30%</td>
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<table>
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<th>Status</th>
<th>Total of 100%</th>
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<th>Male</th>
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<td>Blue-collar worker</td>
<td>7%</td>
<td>45%</td>
<td>55%</td>
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<tr>
<td>White-collar worker</td>
<td>58%</td>
<td>70%</td>
<td>30%</td>
</tr>
<tr>
<td>Parental or educational leave</td>
<td>10%</td>
<td>95%</td>
<td>5%</td>
</tr>
<tr>
<td>Unemployed</td>
<td>10%</td>
<td>61%</td>
<td>39%</td>
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<table>
<thead>
<tr>
<th>Sector</th>
<th>Total of 100%</th>
<th>Female</th>
<th>Male</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>34%</td>
<td>80%</td>
<td>20%</td>
</tr>
<tr>
<td>Health service</td>
<td>10%</td>
<td>82%</td>
<td>18%</td>
</tr>
<tr>
<td>Commerce</td>
<td>11%</td>
<td>63%</td>
<td>37%</td>
</tr>
<tr>
<td>Trade and Industry</td>
<td>9%</td>
<td>33%</td>
<td>67%</td>
</tr>
<tr>
<td>Public services</td>
<td>4%</td>
<td>64%</td>
<td>36%</td>
</tr>
<tr>
<td>Others</td>
<td>28%</td>
<td>68%</td>
<td>32%</td>
</tr>
</tbody>
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<table>
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<th>Content of the course</th>
<th>Total of 100%</th>
<th>Female</th>
<th>Male</th>
</tr>
</thead>
<tbody>
<tr>
<td>EDP/internet</td>
<td>5%</td>
<td>72%</td>
<td>28%</td>
</tr>
<tr>
<td>VET</td>
<td>17%</td>
<td>83%</td>
<td>17%</td>
</tr>
<tr>
<td>Communication</td>
<td>5%</td>
<td>68%</td>
<td>32%</td>
</tr>
<tr>
<td>Language</td>
<td>36%</td>
<td>68%</td>
<td>32%</td>
</tr>
<tr>
<td>German (as a foreign language)</td>
<td>12%</td>
<td>65%</td>
<td>35%</td>
</tr>
<tr>
<td>Skills</td>
<td>4%</td>
<td>69%</td>
<td>31%</td>
</tr>
<tr>
<td>Upgrade formal qualification</td>
<td>7%</td>
<td>78%</td>
<td>22%</td>
</tr>
<tr>
<td>University entrance examination</td>
<td>14%</td>
<td>58%</td>
<td>42%</td>
</tr>
</tbody>
</table>

There is no comprehensive evaluation of the AK Bildungsgutschein. But the Viennese voucher was evaluated in 2004 and these are some of its results:
24% of the beneficiaries participated in a course the very first time
30% of the beneficiaries would not have done the course without the voucher
64% of the beneficiaries plan to do a course in the near future "for sure", further 23% "possibly"
69% of the beneficiaries of the voucher of the AK Vienna state, that they participate because the course is "useful for their occupational activity", 53% say, that they are "very satisfied" and 30% that they are "satisfied" with the visited course.

There is no evaluation about the actual effects of the AK training voucher on individual level and there is neither a study about the benefits for economic market.

The training market reacted to the AK training voucher: The range of courses has broaden in the fields where the AK had set its main emphases. Especially in Vienna many different providers try to cooperate with the AK to be able to accept and cash the AK training voucher. Due to the limitation of the voucher the beneficiaries usually pay an additionally amount to finance their course.

2.8 Possible Improvements

One of the big advantage of the AK training voucher is that it hardly permits cheating. First, because there is no cash. Second, because the providers and the courses are selected by the AK. The quality of the provider is controlled by the AK. However, there are considerable deadweight effects.

The big advantage in the participants' view is that the course (or part of it) is pre-financed (in most of the regions the voucher can be used as means of payment for the supported courses). Thus, the financial obstacle is decreased.

It can be summarized that the AK is a good, unbureaucratic initiative. A possible improvement could be to limit the voucher to the actual target group – the less-qualified and/or lower-income workers and increase the amount of the voucher in return. But this would mean higher bureaucratic expenditure.

2.9 Sources

Interview AK (2006-09-08)


Online Sources (2006-09-15):


   http://www2.trainingvillage.gr/download/Cinfo/Cinfo32003/C33N2en.html


   http://www.oecd.org/dataoecd/31/19/32303060.pdf "EIM und SEOR, 2005a
3 Individual Learning Account (Bildungskonto)

Under the designation "Bildungskonto" (learning account) or "Weiterbildungskonto" (continuing training account) most of the Austrian regions award a grant to people who participate in CVET. In fact, these initiatives are not real savings accounts but grants to refund training costs. After the successful completing of the course a certain percentage of the costs is refunded.

In the following chapters the learning account of Vienna is introduced. Chapter 3.8 gives an overview of the learning accounts of the other regions and the differences to Vienna respectively.

3.1 Objectives

In general learning accounts aim to ease participation in CVET.

When Vienna initiated its learning account the following objectives were set:12

➢ increase of occupational mobility,
➢ increase of the qualification level of the workers,
➢ stimulate workers to increase their training efforts,
➢ support of the economic structural change.

3.2 Description

Most regional governments provide funds for the subsidisation of individual continuing training activities. The criteria upon which financial aid is given (personal circumstances, educational objectives etc.) and the specific amounts granted differ considerably. The implemented instruments are also labelled differently: e.g. Bildungskonto (learning account) Weiterbildungskonto (further training account), Bildungsgeld (learning money), Bildungsscheck (learning cheque) etc.

But the principle is in each region the same: People attend a vocational course and after the successful attendance a part of the fee is refunded by the provincial government.

The Viennese learning account is managed by an institution called WAFF (Wiener ArbeitnehmerInnen Förderungsfonds, Vienna Employment Promotion Fund). The following

12 Leitner/Lassnigg 1998, p.3.
groups of people may take advantage of the Viennese learning account, if they live in Vienna: Workers, marginal part-timers, apprentices, unemployed, persons on parental or training leave, persons carrying out military or alternative service, recipients of social assistance. Pupils, university students, civil servants and retired people are excluded.

Normally the WAFF refunds 50% of the course fee (maximum 200€). For unemployed, persons who get social welfare and persons on leave the maximum is 300€. 80% are refunded if one passes the Berufsreifeprüfung, the Werkmeisterprüfung (foreman examination), an apprenticeship leave exam or if the compulsory education is finished in a second chance course.

To gain subsidy the course fee must exceed 75€ and the course provider must be approved by the WAFF. Only direct training expenses are funded by the learning accounts.

There are no constraints to sectors, professions or qualification level. The courses are classified as CVT or second chance education. A typical kind of funded education is the preparatory course for the Berufsreifeprüfung (examination providing general access to higher education for skilled workers and graduates of VET schools). But the courses need not to be finished with an exam or diploma.

The first evaluation of the WAFF learning account (1998) showed that 65% consider the course to be necessary for their job (or getting a job), 56% wanted to improve their occupational situation, but 53% are motivated by other, non occupational reasons anyhow.

The WAFF learning account is to some degree comparable (e.g. target group, training characteristics) to the AK training voucher. The funding is higher but the course fee is refunded not pre-funded like the AK training voucher.

Subsidies of other institutions decrease the WAFF subsidy, except if it comes from a social partner (e.g. AK) or the government of Vienna.

### 3.3 Historical Evolution of the WAFF Learning Account – Problems and Changes

The WAFF learning account has started in 1995, when the WAFF was founded. The only actual comparable initiative was at this time the Bildungskonto Oberösterreich (learning account of Upper Austria), which had a quite small target group (see below). As mentioned above, it is an initiative of the social partners as well as of the government of Vienna.

There has been a considerable development of the learning account. The most significant change was the implementation of some spin-offs of the learning account to give more support to some disadvantaged groups (see 3.3.1 to 3.3.3). This differentiation was introduced because an evaluation has shown that primarily well qualified, young white-collar
worker benefited from the WAFF learning account. Most of these people would have attended the course without the subsidy.

3.3.1 WAFF FRECH

Female workers who want to improve their employment chances and careers are the target group of FRECH. They have to live in Vienna and lack an upper secondary school leaving exam.

The focus of FRECH lies in counselling and guidance and in the development of realistic occupational perspectives. The expenses for the arranged education measures are refunded (90% of the expenses, but to a maximum of 3,700€).

3.3.2 WAFF NOVA

Persons who are on parental or family hospice leave are the target group of NOVA.

The focus of NOVA lies in counselling and guidance and in the development of realistic occupational perspectives. Child-care is facilitated during the guidance measures. Afterwards courses are arranged and expenses are refunded (on the average 2,700€).

3.3.3 WAFF Pisa Plus

Target groups are workers living in Vienna who:

- are older than 40 years and/or
- don’t have an upper secondary education and/or
- have only a foreign education certificate which is not recognised in Austria.

Pre-conditions are that there is a counselling interview where the conditions are cleared and that the expense of the course extends 200€. The maximum subsidy is 1,100€ (final apprenticeship examination and completing compulsory schooling: 2,000€). The application has to be made before the course starts.

---

14 “frech” is a German word meaning impudent, cheeky.
3.4 Financing

The Viennese learning account is managed by the WAFF. The WAFF is assigned to the department for finances and economic policy of Vienna. Its activities are financed to a large extent by the municipality of Vienna (Vienna takes an exceptional position as a region and a municipality).

3.5 Involved Actors

On initiative of the representative bodies of the employees the Viennese government created 1995 an own institution for active labour policy, the WAFF. For WAFF the co-operation of all important institutions is a condition for better employment chances and an attractive business location. That’s why the social partners are integrated in the organisational structure of the WAFF and occupy an important place there.15

3.6 Framework & Requirements

In Vienna an own institution was founded to promote workers and their further education. This institution – the WAFF – has got the means and the infrastructure to counsel and subsidize workers. In the other regions the learning accounts are mostly managed by the provincial governments directly.

In Vienna the beneficiaries have to apply for the learning account within 3 months after the end of the course. The application form may be downloaded from the WAFF website or picked up at the WAFF office.

The student has to present following documents to gain a refund:

- the completed application form
- a copy of the confirmation of his/her labour market status (confirmation of the employer, of the AMS,...)
- the registration form
- an acknowledgement of the training provider about the training
- the receipt of the course.

The benefit is paid into the beneficiary’s account by the WAFF.

15 See also Lassnigg, 2004a.
3.7 Results and Impacts

3.7.1 Attendance

Compared with the employment structure of Vienna\textsuperscript{16} the profile of the beneficiaries shows differences: Women are considerably over-represented. There are comparatively many young people but too few people over 45 years. People without vocational education are once more under-represented.

Table 2: Beneficiaries of the WAFF learning account 2005

<table>
<thead>
<tr>
<th></th>
<th>% of total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>total (5,043)</td>
</tr>
<tr>
<td>sex</td>
<td></td>
</tr>
<tr>
<td>male</td>
<td>36%</td>
</tr>
<tr>
<td>female</td>
<td>64%</td>
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<tr>
<td></td>
<td>100%</td>
</tr>
<tr>
<td>age (years)</td>
<td></td>
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<tr>
<td>&lt;25</td>
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<td>25-45</td>
<td>71%</td>
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<tr>
<td>&gt;45</td>
<td>10%</td>
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<tr>
<td></td>
<td>100%</td>
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<td>educational attainment</td>
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<td>apprenticeship</td>
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<tr>
<td>VET school</td>
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<td>upper secondary school</td>
<td>25%</td>
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<tr>
<td>tertiary education</td>
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<tr>
<td>not known / others</td>
<td>15%</td>
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<tr>
<td></td>
<td>100%</td>
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<td>status</td>
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</tr>
<tr>
<td>blue-collar worker</td>
<td>10%</td>
</tr>
<tr>
<td>white-collar worker</td>
<td>59%</td>
</tr>
<tr>
<td>parental or educational leave</td>
<td>5%</td>
</tr>
<tr>
<td>apprentice</td>
<td>1%</td>
</tr>
<tr>
<td>unemployed</td>
<td>20%</td>
</tr>
<tr>
<td>not known / others</td>
<td>5%</td>
</tr>
<tr>
<td></td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: WAFF

3.7.2 Impact

There is no comprehensive evaluation of the learning account of relevance to the current situation; but it is planned to evaluate the measure in the near future.

\textsuperscript{16} Compared Data Sources: Microcensus of the Statistik Austria, BALI Database
In 2005 the actual expenditure on the “normal” WAFF learning account was 906,071€. 5,043 persons received subsidies. 575 persons passed the Berufsreifeprüfung, 108 persons the Werkmeisterprüfung (foreman examination), 70 the apprenticeship leave exam and 31 completed their compulsory education. Thus a noteworthy part of the supported people achieved higher formal qualification. In Austria formal qualifications are fundamental for the career. Additionally some of these courses provide general education which fosters personal development too.

In 2005 the actual expenditure

- on WAFF FRECH was 1,199,087€ (for 415 women),
- on WAFF NOVA was 298,381€ (132 women, 3 men) and
- on PISA Plus was 444,303€ (337 women, 128 men).

Unfortunately, there is no study about the benefits for economic market and there are no effects known regarding to the training system.

### 3.8 Learning Accounts of the other Regions

#### 3.8.1 Upper Austria

Upper Austria is the first region that has provided a learning account in Austria. It was introduced in 1994 and it was addressed to people without vocational education or with a maximum educational level of an apprenticeship or a VET school. In the course of time some changes were made:

- simplification of the pre-conditions and the administration (because the full amount was not exhausted)
- expansion of the measure to persons who have completed upper secondary education; however, persons with tertiary education are still excluded
- improvement of the marketing.

Today there is a diversification between three types of learning accounts: the general, the special and the specific learning account.

The general learning account is for all workers who live or work in Upper Austria. For persons on parental leave the educational attainment does not matter. The supported course must serve CVET. 50% of the course fee is refunded (maximum 730€). Persons without vocational education and older than 40 years may gain 80% (maximum 1,100€).

To gain the specific account the course has to be successfully completed by an exam. 50% of the course fee is refunded (maximum 1,460€). Persons without vocational education and older than 40 years may gain 80% (maximum 1,830€). Additionally costs (accommodation)
may also be refunded.
The special learning account is offered to persons on (or after) parental leave. It is only valid for a few selected courses. 75% of the course fee (maximum 1,000€) is in advance subsidized.
For the special learning account the application has to be proposed in advance, for the general and the specific learning account not until the course is finished.

The beneficiaries have to prove 75% attendance. The training providers must be certificated.

3.8.2 Styria

The Steirische Bildungsscheck (learning cheque of Styria) is the last example of Austrian learning accounts presented in this report. It is solely addressed to apprentices and to young people (< 25 years) who have already finished an apprenticeship training. The Styrian government fosters courses to upgrade vocational qualification, for soft skills and for key competences (e.g. languages, EDP). The course fee must extend 200€. 50% are refunded (but to a maximum of 500€).

3.9 Possible Improvements

The criteria upon which financial support is given (e.g. labour market status) and the specific amounts granted differ considerably from region to region. Thus standardised arrangements and regulations within Austria would be an improvement.

More comprehensible regulations would be desirable in some cases, e.g. in Styria: People who completed a vocational school for apprentices are supported, but graduates of VET schools are not (these are similar types of vocational education).

3.10 Sources

E-mails from WAFF
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Online Sources (2006-09-15):
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http://www.kursfoerderung.at
Styria:  
   http://www.verwaltung.steiermark.at/cms/dokumente/10125186/e8e6f126/Bildungsscheck-Lehrlinge%20LehrabsolventInnen.doc

Upper Austria: http://www.land-oberoesterreich.gv.at/cps/rde/xchg/SID-3DCFCFC3-E2F478B8/ooe/hs.xsl/24636_DEU_HTML.htm

WAFF Vienna:  
   http://www.waff.at
4 Reduction in Taxes for Workers (Abzugsfähigkeit von Weiterbildung als Werbungskosten)

In Austria training expenses paid by employees can be deducted from the tax base if they are regarded as income-related expenses.

4.1 Objectives

It’s a fiscal incentive for workers to make it easier for them to invest in training.

4.2 Description

Employees and self-employed may declare the expenses on VET as income-related expenses and therefore reduce the tax base.

Costs for VET are deductible if they are regarded as

- basic-training, related to an occupation that is currently practiced,
- continuing training, if one occupational activity is exercised and the educational measure serves to improve one's knowledge and skills in exercising that occupation, or
- re-training. It facilitates access to a new occupational activity and the goal is to actually exercise another occupation that is not related to one's previous activity.

"The cost of training relating primarily to the private sphere may not be claimed. This includes, for example, the costs for obtaining a driving license ("B" license), sports courses or personality-development training. The costs for obtaining a truck driving license ("C" license) may only be claimed if you need the driving license for the occupation that you exercise or that is related to it. Further and re-training costs include mainly:

- the actual costs of courses (course fee)
- the costs of course material
- the travel costs
- possible per-diem allowances (for the first five days, if the course is held away from one's domicile or work place)
- cost of overnight accommodation"¹⁷

“Costs of language courses may be deducted if the foreign language is required for occupational purposes (e.g. as a secretary, telephone operator, waiter, hotel staff or employee in an export department). When attending a language course abroad, only the tuition fee, but not the accommodation and travel costs may be claimed.”  

4.3 History Evolution – Problems and Changes

In Austria, it’s a tradition that expenses for further education and training can be deducted. But in former years, the conditions under which training expenses were qualified as income-related expenses were more narrow. Only costs for educational measures which served to improve one’s knowledge and skills in the exercising occupation were deductible.

“Since 2003 expenses for retraining activities may be claimed, provided that an activity is or was exercised. Expenses in connection with comprehensive re-training measures that are sponsored from public funds (labor market service) or by work foundations may be claimed. Expenses for individual courses or course modules for an activity that is not related to one’s occupation (e.g. expenses for attending one single course that does not allow switching to another occupation) cannot be claimed.”

Since 2003 employed students may also deduct their expenses in regard to the study (tuition fee, costs of course material, travel costs, computer etc.), if the study course is connected to the occupational activity exercised by the taxpayer or to a related occupational activity (e.g. a business-management course taken by an industrial clerk). The costs of a study course that aims at a comprehensive retraining, i.e. the actual exercise of another occupation (e.g. a course in pharmacy pursued by a librarian), may also be claimed.

There is one more problem: Dependent employed are not obligated to carry out an annual adjustment of wage tax – and many don’t, probably because they feel deterred from the complexity of this bureaucratic act or because they do not know that they would get money refunded.

4.4 Financing

This is an fiscal instrument – it is funded by the public.

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4.5 Involved Actors

“It was mainly the Chamber of Labour, which campaigned for this measure. The stated goal has been to make it easier for individuals to invest in training and to compensate for the price increases on the training market in recent years.”20

The Federal Ministry of Finance is the executing body. The taxpayer enters the claims at the local responsible tax office (or, since 2002, the tax declaration can be done online).

4.6 Framework & Requirements

As a matter of principle, it must be possible to document income-related expenses (e.g. receipts).

4.7 Results and Impacts

This instrument is used on a permanent basis. It gives therefore an incentive for continuous lifelong learning.

There was no comprehensive evaluation of this special kind of tax measure.

The target group are all employees and self-employed. But in fact, person with no or only low income are excluded from this benefit, because they don’t pay wage tax or income tax (in 2005 income up to 10,000€ per year was free of tax).

4.8 Possible Improvements

Training tax credit for individuals: people which do not have enough income to benefit from the tax reduction should be able to claim a tax credit of a relevant percentage of the actual training costs.

4.9 Sources

Einkommenssteuergesetz (Federal Tax Law)

Online Sources (2006-09-15):

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BMF: Das Steuerbuch 2006
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5 Some More Alternative Measures

5.1 Tax Incentives for Training by Firms (*Bildungsfreibetrag* and *Bildungsprämie*)

This is not an instrument which can be used by individual workers. But for the sake of completeness it has to be mentioned in this report.

In 2000 the further training tax allowance (*Bildungsfreibetrag*) has been introduced to promote training and further training in enterprises. Pursuant to the relevant provision it was possible to claim a tax exemption for 9% of costs incurred for training of employees at institutions of training and further training. In early 2002, the allowance was increased to 20% and can now be claimed under certain conditions for internal trainings, too.

Moreover, an alternative option has been introduced: the training tax credit (*Bildungsprämie*) of 6% is particularly advantageous for enterprises with low profits or losses, especially start-ups. In sum there are now three different types of tax reductions: allowance for external training, allowance for internal training and training tax credit for external training (the difference between the allowance and the tax credit is founded in accounting conventions, the effects for enterprises are similar).

Conditions for the external allowance (and the training tax credit) are:

- Costs must be directly related to training of employees
- The training is in the operational interest of the enterprise
- Training is done at an officially recognised training institute
- Relevant are only costs covered by the enterprise.

Conditions for the internal allowance are:

- Training is done at an internal training institute of the enterprise (own accounting, e.g. subsidiary) which does not offer training for third persons.
- Formalised training content in an organised form (courses, seminars)
- Training must be provable (list of participants, invitation)

The maximum internal allowance are 400€ per day and training measure (if the training took less than 4 hours the maximum is 200€).

The further training tax allowance was designed after a similar allowance for investment. The aim is to promote investment into continuing training of the employees. The economic chamber had supported the tax credit amongst others to get smaller enterprises into training.
The government estimation about the loss of revenue was 22 million euros annually, but there are no figures available how much it actually is. And there is no evaluation either. "In general, however, some scepticism may be called for about the value of such tax mechanisms as a way of promoting additional training, since in many countries such subsidies have merely provided public revenues for training that large firms would have undertaken anyway, without the subsidy. In addition, a good deal of firm-based training supports high-level and professional employees, so that there are limited equity effects of such tax subsidies."21

Sources for the interested reader:

§§ 4 Abs. 4 Z. 8 und Z 10, 108c Einkommenssteuergesetz (Federal Tax Law)


5.2 Building Loan Contract – Saving for Education (Bildungsbausparen und Bildungsdarlehen)

Saving / financing by a building society is one of the most favoured form of saving / financing housing in Austria. Since September 2005 the building loan contract may have been used for education expenses.

In Austria there are four building societies, which recruit customers with different conditions. The state pays a bonus of 3 % to 8 % from the savings deposit to an annual maximum of 1,000€. The legal minimum running time of the saving contract is six years.22

The height of the national bonus is guaranteed, but it is annually readjusted. The bonus – but not the normal interest rate – is released from the Kapitalertragssteuer (tax on capital income). Each Austrian citizen can place more saving contracts, but only one of them will be benefited with the bonus.

21 OECD, 2004: p.17
Advantages of savings contracts with a building society:

- foreseeable increase in value
- no risk
- moderate duration
- national bonus

There are no figures available, how many persons have already placed a savings contract with a building society in the purpose to save for education, because this purpose need not to be announced and it’s the same contract form.

Building-society investor are entitled to get a loan. Former this had to be used for housing, now it may be used for financing education. The advantage in comparison with conventional financing is in the fact that saving loans with a building society are not subject to Kreditsteuer (credit tax). In addition the credit interest rate is limited to a maximum of 6%.

The education loan must be used for education expenses. This may be expenses for initial vocational education or the cost of continuing education and training, including additional expenses regarding to training (e.g. cost of overnight accommodation, travel cost). At least 50% of the loan sum must be proved at the building society.

Advantages of education loan contracts with a building society:

- minimum risk
- individual agreements regarding payment: the loan sum can be paid all at once or e.g. monthly
- individual agreements regarding repayment, e.g. to start the repayment not until the education is finished (but rates must be paid from the start)
- chance to transfer the contract within the family, and parents may contract to the benefit of their children.

Because the instrument has been in place for only a limited time period, there are only few information and it’s too early to know what its effects will be. The number of contracts has fallen short of expectations of the questioned building society. The average amount of the education loan is there actual 15,000€.23

Reasons why this initiative has not well been accepted yet might be that in Austria there is neither a tradition for loan-based education nor a tradition to save for education.

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23 E-mail from the building society Wüstenrot (2006-09-11).
5.3 Federal Grants for Students (Studienbeihilfe)

There are some special grants for students of universities and Fachhochschulen (universities of applied sciences), that could be seen as support of CVET, although usually it is not.

5.3.1 Grant for Former-Employed Students (Selbsterhalterstipendium)

People who don't have ever started a tertiary education but have been employed for more than 4 years may receive this grant. They have to meet the usual conditions for Austrian grants, but the income of the parents do not matter in this case, because it is assumed that this people are independent of parent's assistance, because of their long employment period. The maximum age at the start of the study is 30 years. It may be extended to 35, but for each of the additional years a year of employment must be proved.

The maximum grant is 7,272€ per year.

Sources:
http://www.stipendium.at/stbh/170.html

5.3.2 Grant Upon Completion of Studies (Studienabschluss-Stipendium)

This grant is offered to those students who have been gainfully employed during their studies. They get the opportunity to complete the studies without stress at their jobs, especially during the period of time needed for the completion of one's final diploma papers. This supportive measure is granted for a maximum of 18 months for the completion of studies.
Eligibility criteria are a minimum of half-time employment for at least 36 months in the previous four years, including officially recognised periods of child care. The diploma paper must be in progress and there must be only a few exams left. Gainful employment must be given up for the period of time during which the grant is paid out. The age limit is 41.

The maximum grant is 1000€ depending on the number of working hours of a student’s recent gainful employment.

The European Social Fund finances 46 % of this supportive measure.

Sources:
http://www.stipendium.at/stbh/176.html

5.4 Subsidies Provided by Trade Unions

Some trade unions provide funds for the subsidisation of education activities for their members. The conditions whether financial support is provided differ – mostly it is for continuing vocational training or for second chance education. There is usually a specific amount or a specific percentage (with a maximum set) of the course fee, which is refunded. Mostly the financial benefit is not very high at all, compared with the total amount of the course.

Sources:
http://www.kursfoerderung.at
6 Sources and Literature

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Interview AMS (2006-09-14)
Interview BMBWK (2006-09-21)
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E-mail from Raiffeisen Bausparkasse
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E-mail from WAFF

Arbeitsvertragsrechts-Anpassungsgesetz (law adapting employment relationships)
Arbeitslosenversicherungsgesetz (Unemployment Insurance Act)
Einkommenssteuergesetz (Federal Tax Law)
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Wien.


## Appendix

### 7.1 Abbreviations

<table>
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<tr>
<th>AK</th>
<th>Arbeiterkammer</th>
<th>Chamber of Labour</th>
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<td>AMS</td>
<td>Arbeitsmarktservice</td>
<td>Public Employment Service</td>
</tr>
<tr>
<td>BFI</td>
<td>Berufsförderungsinstitut</td>
<td>CVET provider institution related to the Chamber of Labour and the Austrian Trade Union Association</td>
</tr>
<tr>
<td>BMWA</td>
<td>Bundesministerium für Wirtschaft und Arbeit</td>
<td>Federal Ministry of Economics and Labour</td>
</tr>
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<td>BMF</td>
<td>Bundesministerium für Finanzen</td>
<td>Federal Ministry of Finance</td>
</tr>
<tr>
<td>BMBWK</td>
<td>Bundesministerium für Bildung, Wissenschaft und Kultur</td>
<td>Federal Ministry for Education, Science and Culture</td>
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<tr>
<td>CVET</td>
<td>-</td>
<td>continuing vocational education and training</td>
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<tr>
<td>IVET</td>
<td>-</td>
<td>initial vocational education and training</td>
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<td>VHS</td>
<td>Volkshochschulen</td>
<td>adult education centres</td>
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<td>WAFF</td>
<td>Wiener ArbeitnehmerInnen Förderungsfonds</td>
<td>Vienna Employment Promotion Fund</td>
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<td>WKO</td>
<td>Wirtschaftskammer</td>
<td>Economic Chamber</td>
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</table>
Authors: Elfriede Wagner, Lorenz Lassnigg

Title: Alternative Approaches to Individual Training Leave to Combine Work with Personal and Professional Development

Research Report

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