*[DATE]*

*[AUTHOR (Organisation, not name)]*

**LV-C[C2]-R[2-3-1-r-] Development of a sustainable and socially responsible support framework for adult learning**

**LV-C[C2]-R[2-3-1-r-]-M[57] Incentives and responsibilities for companies to educate and train their employees and creation of more opportunities and rights for employees to participate in learning**

**Date of completion:** **Q4 2023**

**1) Context: description of the measure and relevant context from the CID annex** [text in full from the English version]

The objectives of the reform are to increase the adult learning participation rate to 8% (adults aged 25-64) by 31 December 2025 and facilitate reaching other targets set in the Education Development Guidelines 2021-2027. The reform shall establish and strengthen the legal framework for a sustainable and socially responsible support system for adult learning; encourage enterprises (especially SMEs) to provide their employees with opportunities to improve their skills and competences; and create more opportunities and rights for employees to participate in education and training. The reform consists of the set of policy development milestones fixed in the Education Development Guidelines 2021-2027 coming into force; setting responsibilities of enterprises for education and training of their employees; setting up and piloting individual learning accounts; and piloting three skills funds. The reform shall be implemented by 30 June 2026.

**2) Copy of the milestone/target wording** [text in full from the English version]

| Seq.num | Measure (reform or investment) | Milestone/Target | Name | Qualitative indicators (for milestones) | Quantitative indicators (for targets) | | | Indicative timetable for completion | | Reporting and implementation responsibility | Description of each milestone and target |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Unit of measure | Baseline | Goal | Quarter | Year |
| 57 | C2.2-3-1-r- Development of a sustainable and socially responsible support framework for adult learning | Milestone | Incentives and responsibilities for companies to educate and train their employees and creation of more opportunities and rights for employees to participate in learning | Legislative framework has entered into force |  |  |  | Q4 | 2023 | Ministry of Economics | Legislative acts have entered into force that shall:   1) set criteria and procedures for incentives and responsibilities of enterprises in education and training (covering both basic and advanced skills) of their employees, and introduce more favourable tax treatment of costs covered by employers for staff education (such as tuition fees);   2) create wider opportunities and rights for employees to participate in learning; and   3) establish a framework regarding future support measures to incentivise enterprises (in particular SMEs) to develop the skills of their employees, including the criteria for receiving such support and the procedure(s) for implementing the support measures. |

Verification mechanism:

A copy of the relevant legislation and a link to its publication in the Official Journal, including a reference to the provision indicating the entry into force, accompanied by a summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled, with appropriate links to the underlying evidence.

Further specification: (if relevant)

**3) List of key evidence provided in FENIX**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Identifier [same as in FENIX] | Name of the evidence.  For legal acts please provide the full legal reference and date of entry into force | Short description | Link to the requirements below |
| 1 |  |  |  |  |
| 2 |  |  |  |  |
| 3 |  |  |  |  |

**4) Detailed justification**

*[Explain clearly how the achievement of the milestone/target is demonstrated by the evidence provided,* ***covering ALL elements of the milestone/target and the elements of the measure description that are directly or indirectly linked to the milestone/target’s requirements.***  *(e.g. the fact that (i) a certain institution had (ii) to accomplish something (iii) in a certain way in order (iv) to achieve a certain goal (v) by a certain date). Please provide* ***a clear link between all the below elements and the one or more evidence items listed above.***

Requirement 1: ‘[excerpt from the milestones/target or the measure description]’

*[Explanation of fulfilment]*

Requirement 2: ‘[excerpt from the milestones/target or the measure description]’

*[Explanation of fulfilment]*

Requirement 3: ‘[excerpt from the milestones/target or the measure description]’

*[Explanation of fulfilment]*

[…]

Contribution to the achievement of other elements from the measure description: [evidence related to the elements that are not directly addressing the M/T but in the measure, where relevant]