



Ministerie van Sociale Zaken en
Werkgelegenheid

STAP

Dutch individual learning and
development budget



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Dutch view on adult learning

- Dutch policy aims to create a positive and strong learning culture.
- In 2018 the Dutch government started with a multiannual action plan.
 - Aim: help and encourage people to become more in charge of their personal working life and career.



Multiannual action plan on lifelong learning (1)

- Introduce a public individual learning and development budget (STAP-budget)
 - This budget replaces the current tax deduction scheme;
 - Additionally: create a policy to advise low skilled and older workers on lifelong learning.

- Encourage employers to offer private individual learning accounts by creating clarity for employers on fiscal rules for these ILA's.



Multiannual action plan on lifelong learning (2)

- Encourage people to take charge of their career:
 - Pilot with service centers for education;
 - Stimulate the learning culture within SME's;
 - Tailor made career advice for workers older than 45;
 - Stimulate more flexible educational offer.
- Create a personalized, easily accesible overview of reskilling and upskilling opportunities.



Background and emergence of STAP

- Current situation: tax deduction scheme for workers.
- The tax deduction scheme has high thresholds:
 - Personal contribution depends on income;
 - Costs for education have to be paid in advance;
 - Tax deduction scheme is complex.
- The tax deduction scheme is barely being used by certain groups (low skilled workers and older workers).
- 2017 coalition agreement: the tax deduction scheme will be replaced by an individual learning and development budget.



Set-up of STAP-budget (1)

- STAP: Stimulerend Arbeidsmarkt Positie (or stimulating labor market position).
- Aim: contribute to sustainable employability of people on the labor market.
- Targeted to every adult that has a bond with the Dutch labor market.
 - Must be over 18 years and below pension age.
 - At this moment no special targeting for vulnerable or disadvantaged groups.



Set-up of STAP-budget (2)

- Subsidy for certain educational activities, which can be applied for every year.
- Amount of the subsidy: equal to the costs for the educational activity with a maximum of € 1.000.
- Predetermined register of educational activities.
 - Approximately 700 educational institutions and 20.000 educational activities.
 - Both formal and non-formal education.



Challenges in implementation and execution of STAP

- STAP-budget will be executed centrally by a public party.
- Knowledge about the STAP-budgetChallenge: How to reach certain group.
 - Great attention for publicity and recognizability.
- In order to make STAP a succes, the threshold must be low:
 - Online application;
 - No possibility of an incomplete application;
 - Reservation of budget whilst filling out application.
- Challenge: tackling fraud while maintaining low threshold.
 - Example: learning budget is paid directly to the education institutes.



Special attention for vulnerable groups

- At the moment there are no targeted groups: the budget is meant for everyone.
- Currently designing policy to advise lower skilled and older workers on life long learning.
- Specific infrastructure of STAP-budget does allow for targeting budget in the future.



Advantages of STAP-budget over ILA

- No need for cumbersome execution.
- Less governmental budget needs to be reserved than with ILA's.
- The budget can easily be directed to benefit specific aims or target groups.
- Possibility of co-financing (for example with budgets provided for by the employer).
- Large incentive to make use of STAP, because there is a limited budget.



Private individual learning and development accounts

- Learning and development account or budget provided for by employer.
- Tax exemption for the employer if the deposit is meant for education for the current or a future job.
- Can be transferred when someone changes jobs.
- Encourages people to take charge over their career.