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LEGAL UPDATE

New Financial Support for Vocational Training - "Qualifica On"

Portuguese companies that experience production stoppages due to restructuring of the production organization can apply for financial support to cover costs incurred in the training and salary costs.

Ordinance no. 367/2024 of February 29 creates the "Qualifica On" program through which Portuguese employers can obtain a financial incentive for the costs incurred in training provided to their workers and for wage costs (remuneration, social contributions and food allowance).

This requires the company to be undergoing a recognized *restructuring* process that involves *total or partial production stoppages* due to technological changes in manufacturing techniques or processes, the implementation of automation processes or the computerization of services.

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The *training plan* must:

- a. Adapt the employee's professional skills to the changes being implemented, preferably by increasing their level of qualification;
- b. Be designed through certified training;
- c. Cover up to a maximum of 200 hours of training per employee;
- d. To be taught during working hours, making the most of production downtime.

The *value of the incentive* is calculated by applying the following formula:

$$\begin{aligned} VT &= \text{no. of trainees} \times \text{no. of training hours} \\ EC &= (VT \times CtU1) + (VT \times CtU2) \\ \text{Incentive} &= EC \times \text{Incentive rate} \end{aligned}$$

The *total training costs* result from the sum of:

- a. The unit cost of €7.12 per trainee per hour of training in terms of training costs (*CtU1*);
- b. The unit cost of €7.50 per trainee per hour of training in terms of wage costs (*CtU2*).

There is a 50% incentive rate that may be increased, up to a limit of 70%, in the following cases:

- a. 10% for companies employing between 50 and 250 workers (medium-sized companies) or for disabled or disadvantaged employees;
- b. 20% for companies with up to 50 employees (small and micro companies)

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Therefore, according to the formula established in the diploma, for example, if 1 worker receives 200 hours of training or 10 workers receive 200 hours of training (20 hours each), the *maximum value of the incentive* will be:

1 worker - total of 200 hours of training

INCENTIVE RATE	VOLUME OF TRAINING	ELIGIBLE COST	INCENTIVES
Basic Incentive	1 worker x 200h = 200	$(200 \times \text{€ } 7.12) + (200 \times \text{€ } 7.50) = \text{€ } 2,924$	$\text{€ } 2,924 \times 50\% = \text{€ } 1,462.00$
Medium-Sized Companies or Disadvantaged workers	1 worker x 200h = 200	$(200 \times \text{€ } 7.12) + (200 \times \text{€ } 7.50) = \text{€ } 2,924$	$\text{€ } 2,924 \times 60\% = \text{€ } 1,754.40$
Micro and Small Companies	1 worker x 200h = 200	$(200 \times \text{€ } 7.12) + (200 \times \text{€ } 7.50) = \text{€ } 2,924$	$\text{€ } 2,924 \times 70\% = \text{€ } 2,046.80$

10 workers - total of 200 hours of training

INCENTIVE RATE	VOLUME OF TRAINING	ELIGIBLE COST	INCENTIVES
Basic Incentive	10 workers x 200h = 2000	$(2000 \times \text{€ } 7.12) + (2000 \times \text{€ } 7.50) = \text{€ } 29,240$	$\text{€ } 29,240 \times 50\% = \text{€ } 14,620.00$
Medium-Sized Companies or Disadvantaged workers	10 workers x 200h = 2000	$(2000 \times \text{€ } 7.12) + (2000 \times \text{€ } 7.50) = \text{€ } 29,240$	$\text{€ } 29,240 \times 60\% = \text{€ } 17,544.00$
Micro and Small Companies	10 workers x 200h = 2000	$(2000 \times \text{€ } 7.12) + (2000 \times \text{€ } 7.50) = \text{€ } 29,240$	$\text{€ } 29,240 \times 70\% = \text{€ } 20,468.00$

This incentive *does not apply* to:

- Employers who have carried out a collective dismissal, redundancy or dismissal due to worker inadaptability in the 3 months prior to the date of the request;*
- Training that has received public or community funding;*
- Employment contracts that have been the subject of public or EU support in the 12 months prior to the date of the application.*

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Within the scope of this incentive, the employer is prevented from hiring workers, service providers, resorting to temporary work or ordering overtime work to *perform the duties of the workers covered*.

The hours provided for in the Training Plan do not *constitute continuous training under the terms of the Portuguese Labor Code*.

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