



# Legal analysis of practical training regulations in Bosnia and Herzegovina

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# 1 INTRODUCTION

The organisation of practical training for secondary school students at business entities has been a highly topical issue throughout Bosnia and Herzegovina for several years. On the one hand, there is interest from business entities in involving students in business processes during their secondary school education, in order to provide them with knowledge, experiences, and skills by the time they complete their formal education. This will help them perform better in jobs they trained for. On the other hand, educational institutions are aware that they need to cooperate with business entities that keep up with the latest technologies in a particular industry and labour market trends, all of which affect the design of better educational curricula.

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The organisation of practical training in Bosnia and Herzegovina gains significance when considering the constitutional and legal order of our country. Therefore, the goal of this Legal Analysis of Practical Training Regulations in Bosnia and Herzegovina (hereinafter referred to as “the analysis”) is to provide:

- ④ An overview of all regulations governing practical training in the Federation of Bosnia and Herzegovina, Republika Srpska, and Brčko District;
- ④ Commentary on how these regulations (do not) regulate the most important factors in the organisation of practical training;
- ④ Recommendations for improving the legal framework necessary for the successful organisation of practical training.

This analysis does not include:

- ④ Research on the quality of implementation of practical training based on the existing legal framework;
- ④ Recommendations for improving educational curricula in the part that relates to practical training;



Guidelines for the successful organisation of practical training in the part that relates to the engagement of students in the workspaces of business entities.

## 2 | EXECUTIVE SUMMARY

Considering the constitutional and legal order of Bosnia and Herzegovina, this analysis provides an overview of the regulations governing practical training in the Federation of Bosnia and Herzegovina, the Republika Srpska, and the Brčko District.

When it comes to the Federation of Bosnia and Herzegovina, it is well-known that it is divided into 10 cantons. Within the current legal framework, there is a division of responsibilities between the Federation of Bosnia and Herzegovina and the cantons. According to this division of responsibilities, the area of education falls under the jurisdiction of the cantons. Therefore, for the purposes of this analysis, certain aspects of practical training that are regulated by laws and secondary legislation at the level of the Federation of Bosnia and Herzegovina are presented (e.g., regulations governing pension and disability insurance for students, health insurance for students, tax treatment of allowances paid to students, occupational safety, protection against infectious diseases). On the other hand, educational aspects of practical training are presented through laws and secondary legislation at the cantonal level.

As for Republika Srpska and Brčko District, due to their centralised structure, all aspects of practical training are regulated exclusively through laws and secondary legislation at the level of Republika Srpska and Brčko District.

# 3 | REGULATION OF PRACTICAL TRAINING THROUGH NON-EDUCATIONAL REGULATIONS IN THE FEDERATION OF BOSNIA AND HERZEGOVINA

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## 3.1 LABOUR REGULATIONS

The institute of practical training, as well as the rights and obligations of all interested parties (students, educational institutions, business entities, competent ministries), is often linked to the institute of employment relationships. Therefore, this title will analyse how practical training is regulated by labour law provisions.

Article 4 of the Labour Law, "Official Gazette of the Federation of Bosnia and Herzegovina", No. 26/2016, 89/2018, 23/2020 – Decision of the Constitutional Court, 49/2021 – other law, 103/2021 – other law, and 44/2022 (hereinafter referred to as the "Labour Law of the Federation of Bosnia and Herzegovina") stipulates that an employment relationship is established by the commencement of work by an employee based on a concluded employment contract.

Article 5 of the Labour Law of the Federation of Bosnia and Herzegovina defines an employer as a natural or legal person who provides work to an employee based on an employment contract, while Article 6 of this law defines an employee as a natural person employed under an employment contract. From these provisions of the Labour Law of the Federation of Bosnia and Herzegovina, it follows that a student does not enter into an employment relationship during the performance of practical training,



as his/her engagement with the business entity is not regulated by an employment contract.

The engagement of students during practical training at a business entity cannot be regulated by an employment contract for trainees aimed at professional training for independent work. Specifically, Article 32 of the Labour Law of the Federation of Bosnia and Herzegovina stipulates that a trainee is considered to be a person with completed secondary or higher education, or university, who is entering into an employment relationship in that profession for the first time, and who is required by law to pass a professional exam or needs prior work experience to be able to work in the profession.

In addition to the aforementioned contracts, the engagement of students during practical training at a business entity cannot be regulated by a contract for performing temporary and occasional work either, as Article 166 of the Labour Law of the Federation of Bosnia and Herzegovina prescribes that these are jobs that must be determined in a collective agreement or in a work regulation, and cannot represent jobs for which a fixed-term or indefinite-term employment contract is concluded, whether full-time or part-time, and they must not last longer than 60 days within a calendar year.

Although the provisions of the Labour Law of the Federation of Bosnia and Herzegovina do not regulate practical training of students at a business entity, practical training is mentioned in certain Labour Law regulations. This primarily refers to the Regulation on the Content and Manner of Keeping Records of Employees and Other Persons Engaged in Work, "Official Gazette of the Federation of Bosnia and Herzegovina", No. 92/2016 (hereinafter referred to as "Regulation on the Content and Manner of Keeping Records of Employees and Other Persons Engaged in Work"), which in Article 4, Paragraph 1, stipulates that the employer is obliged, besides keeping records of employees, to maintain special records of full-time students from vocational education institutions who attend practical training at the company.

Article 4, Paragraph 2 of the Regulation on the Content and Manner of Keeping Records of Employees and Other Persons Engaged in Work stipulates that the record of full-time students from vocational education institutions who attend practical training and exercises at the employer shall contain the following information:

- ④ Name and surname;
- ④ Personal identification number;

- ④ Gender;
- ④ Day, month, and year of birth;
- ④ Place, municipality, and country of birth;
- ④ Residence or domicile;
- ④ Number, date, and title of the act under which the full-time student of the vocational education institution works at the employer, and proof of meeting the prescribed conditions for performing those jobs;
- ④ Job title;
- ④ Place of work;
- ④ Date of commencement of work;
- ④ Date of termination of work.

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Article 5 of the Regulation on the Content and Manner of Keeping Records of Employees and Other Persons Engaged in Work stipulates that the employer must begin keeping records of full-time students from vocational education institutions on the day such students start working and must maintain these records up to date until the termination of their work at the employer. These records must be kept for at least 5 years from the date of termination of work. The same article specifies that the records must be kept in written form as a register, but may also be kept in electronic form.

The Ministry of Labour and Social Policy of the Federation of Bosnia and Herzegovina issued an official opinion number: 04-31/16-3570/21 M.T. on January 19, 2022 (integral part of the analysis of federal regulations applicable to practical training and student holiday practice published on the website of the Chamber of Commerce of Zenica-Doboj Canton carried out by the Swiss Agency for Development and Cooperation (SDC) and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH) stating that the data entered into the records should be adjusted, and that the basic information from specific regulations in the field of education, and curricula should be recorded, and possibly a specific contract, if it is concluded between the business entity and the educational institution in accordance with the regulations from the field of education. When it comes to data related to the job title, it should be noted that such data pertains to practical training.

The fact is that while performing practical training at a business entity, a student does not enter into an employment contract and, accordingly, cannot establish an employment relationship. However, in a certain way, they still participate in the work process. Since the need to regulate the

students' stay in the official premises of the business entity has been met through the provisions of the Regulation on the Content and Manner of Keeping Records of Employees and Other Persons Engaged in Work, it is recommended that this regulation be amended to define the title of the legal act under which students reside in the official premises of the business entity, as well as to define the basic data that must be contained in this legal act.

### 3.2 HEALTH AND SAFETY REGULATIONS

Article 5 of the Occupational Safety and Health Law, "Official Gazette of the Federation of Bosnia and Herzegovina", No. 79/2020 (hereinafter referred to as the "Occupational Safety and Health Law of the Federation of Bosnia and Herzegovina") stipulates that the right to safety and health protection at work is granted to students during practical training, and their safety and health protection at work is ensured by the employer.

In the Occupational Safety and Health Law of the Federation of Bosnia and Herzegovina, the terms "employer" and "worker" are used. However, from Article 5, it can be concluded that the provisions of this law also apply to cases where students perform practical training at a business entity.

Article 22 of the Occupational Safety and Health Law of the Federation of Bosnia and Herzegovina prescribes the duties of the employer, and for the purposes of this analysis, some of them are listed:

- ④ Organising occupational safety and health protection;
- ④ Conducting risk assessments for each workplace and identifying jobs with increased risk;
- ④ Enabling workers to become acquainted with safety and health protection measures before starting work;
- ④ Issuing an internal act on occupational safety;
- ④ Providing workers with personal protective equipment and ensuring its use;
- ④ Ensuring periodic medical examinations for workers engaged in jobs with increased health risks and implementing measures to prevent the occurrence of disabilities and occupational diseases;
- ④ Ensuring periodic inspections of work equipment and personal protective equipment in accordance with technical standards;

- 🕒 Implementing fire protection measures in accordance with specific regulations;
- 🕒 Implementing measures to ensure first aid.

Additionally, Article 25 of the Occupational Safety and Health Law of the Federation of Bosnia and Herzegovina mandates that the employer is required to examine the work environment, assess risks, and ensure the health protection and safety of workers exposed to physical, chemical, and biological hazards at work.

Article 31 of the Occupational Safety and Health Law stipulates that the safety and health protection measures implemented by the employer must not impose financial obligations on workers.

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Finally, Article 4 of the Risk Assessment Rules ("Official Gazette of the Federation of Bosnia and Herzegovina", No. 23/2021) prescribes the employer's obligation to perform risk assessments for each workplace and work location in the working environment.

The Occupational Safety and Health Law of the Federation of Bosnia and Herzegovina envisages the conduct of practical training for students and pupils only at business entities, unlike the previous applicable Occupational Safety and Health Law ("Official Gazette of the Socialist Republic of Bosnia and Herzegovina", No. 22/1990), which provided for practical training also at educational organisations. Therefore, the Ministry of Labour and Social Policy of the Federation of Bosnia and Herzegovina issued official opinions number: 04-31/16-3570/21 M.T.66 and number: 03-30/11-36/22 AG67 on January 19, 2022 (part of the analysis carried out by the Swiss Agency for Development and Cooperation SDC and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH of federal regulations applicable to practical training and student holiday practice published on the website of the Chamber of Commerce of Zenica-Doboj Canton), according to which the educational institution is not required to perform individual risk assessments for students, but is still obliged to ensure their safety and health protection at work and to implement general occupational safety measures as prescribed by Article 9 of the Occupational Safety and Health Law of the Federation of Bosnia and Herzegovina.

Although the Occupational Safety and Health Law of the Federation of Bosnia and Herzegovina contains a provision supporting its applicability in cases of students performing practical training at a business entity, it is recommended that this law be amended to define occupational safety measures in a specific article.

### 3.3 REGULATIONS ON THE PROTECTION OF THE POPULATION FROM INFECTIOUS DISEASES

Article 30 of the Law on the Protection of the Population from Infectious Diseases, "Official Gazette of the Federation of Bosnia and Herzegovina", No. 29/2005 (hereinafter referred to as "Law on the Protection of the Population from Infectious Diseases the Federation of Bosnia and Herzegovina") lists individuals who are placed under health surveillance. Among others, these include individuals:

- ④ Who work in the production or distribution of food, or in the supply of drinking water to the population, and who come into contact with food or drinking water at their workplaces;
- ④ Who work in educational and other institutions for children and youth (preschool institutions, student dormitories, student residences, children's and youth resorts, social welfare institutions, etc.);
- ④ Healthcare workers and other employees in healthcare institutions, private practice holders, employees in social welfare institutions, educational institutions, and those who during their work are involved in the production, equipping, and dispensing of medications, or otherwise come into direct contact with medications;
- ④ Who work in facilities providing hygienic care to the population (public baths, barber's shops, hair and beauty salons, etc.), as well as individuals who work in the production or distribution of cosmetic products.

Article 31 of the Law on the Protection of the Population from Infectious Diseases of the Federation of Bosnia and Herzegovina stipulates that health surveillance includes:

- ④ Medical examination before the establishment of an employment relationship – entry into an employment contract;
- ④ Medical examination after recovery from infectious diseases listed in Article 8 of this law;
- ④ Periodic medical examinations during employment.

Article 38 of the Law on the Protection of the Population from Infectious Diseases of the Federation of Bosnia and Herzegovina prescribes that the costs of the medical examination before the establishment of an employment relationship – entry into an employment contract, and the costs of periodic medical examinations during employment are borne by the employer.

From the aforementioned articles of the Law on the Protection of the Population from Infectious Diseases of the Federation of Bosnia and Herzegovina, as well as other analysed articles of this law, it can be concluded that students participating in practical training at business entities are not mentioned as individuals who are subject to health surveillance. However, this law places under health surveillance those who are in an employment relationship with business entities whose activities are subject to regulation by the Law on the Protection of the Population from Infectious Diseases. Although students participating in practical training are not employees of the business entity in terms of the Labour Law of the Federation of Bosnia and Herzegovina, they are in a certain way still part of the work process, performing tasks or activities similar or identical to those performed by employees. By applying analogy in interpreting the provisions of the Law on the Protection of the Population from Infectious Diseases, and taking into account the opinion of the Federal Health Inspectorate of the Federal Administration for Inspection Affairs from the official correspondence number: 08-3311-06410/21 dated January 14, 2021 (part of the analysis carried out by the Swiss Agency for Development and Cooperation SDC and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH of federal regulations applicable to practical training and student holiday practice published on the website of the Chamber of Commerce of Zenica-Doboj Canton), it can be concluded that a medical examination of students participating in practical training at a business entity is necessary. The same conclusion could be drawn for practical training conducted in an educational institution.

Although it has become a standard practice for students to have a health card during their practical training, it is recommended that the Law on the Protection of the Population from Infectious Diseases of the Federation of Bosnia and Herzegovina be amended to prescribe health surveillance measures for students participating in practical training at a business entity and educational institutions, as well as to define who is responsible for paying the costs of health surveillance. It is recommended that the business entity or educational institution, not the students or their parents, bear these costs.

### 3.4 TAX TREATMENT REGULATIONS

Article 3 of the Income Tax Law, "Official Gazette of the Federation of Bosnia and Herzegovina", No. 10/08, 09/10, 44/11, 07/13, and 65/13 (hereinafter referred to as "Income Tax Law of the Federation of Bosnia and Herzegovina") lists the physical persons residing on the territory of the

Federation of Bosnia and Herzegovina who are not subject to the obligation to calculate and pay income tax. Among these individuals, students participating in practical training at business entities are not listed.

Article 5 of the Income Tax Law of the Federation of Bosnia and Herzegovina lists the types of income that are not considered taxable income, while Article 6 lists the types of income that are not subject to income tax. The income that students might earn while participating in practical training at business entities is not listed among these types of income.

In Article 5, Item 11 of the Income Tax Law of the Federation of Bosnia and Herzegovina, the types of income that are not considered taxable income include employee income based on compensations, aids, and/or awards paid by the employer for one tax period up to the amount specified in the Regulation on the Application of the Income Tax Law.

In Article 14, Point 2, Items a) and b) of the Regulation on the Application of the Income Tax Law, "Official Gazette of the Federation of Bosnia and Herzegovina", No. 67/08, 04/10, 86/10, 10/11, 53/11, 20/12, 27/13, 71/13, 90/13, 45/14, 52/16, 59/16, 38/17, 03/18, and 30/18 (hereinafter referred to as "Regulation on the Application of the Income Tax Law of the Federation of Bosnia and Herzegovina"), the amount of the non-taxable allowance for transportation to and from work and the allowance for meals during work are specified. The right to receive the non-taxable amount for transportation and meal allowance belongs to individuals who have the status of an employee (signed employment contract and established employment relationship). Since students during their practical training do not acquire the status of an employee and do not establish an employment relationship, business entities are obligated to pay income tax in case of payment of transportation and meal allowance to students.

Taking into account the above, as well as the opinion of the Ministry of Finance of the Federation of Bosnia and Herzegovina number: 05-02-4-4139/20 dated June 17, 2020 (part of the analysis carried out by the Swiss Agency for Development and Cooperation SDC and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH of federal regulations applicable to practical training and student holiday practice published on the website of the Chamber of Commerce of Zenica-Doboj Canton), and in accordance with Article 70b, Paragraph 3 of the Regulation on the Application of the Income Tax Law of the Federation of Bosnia and Herzegovina, the payer of the allowance paid to students participating in practical training (allowance for transportation, meal allowance, financial reward, medical examination cost allowance) is required to calculate, withhold, and pay income tax at a rate of 10% for each payment, and within 5



days deliver the APR - 1036 form (Resident Withholding Tax Prepayment) to the competent unit of the Tax Administration of the Federation of Bosnia and Herzegovina.

Given the aforementioned situation, it is recommended that the Income Tax Law of the Federation of Bosnia and Herzegovina be amended in such a way that allowances paid to students during practical training at a business entity (e.g., financial reward, allowance for meals and transportation) be included among the types of income that are not subject to income tax, or that the relevant provisions of this law determine the amount of the non-taxable allowance that would be paid to students during their practical training at a business entity.

### 3.5 PENSION AND DISABILITY INSURANCE REGULATIONS

Article 17 of the Law on Pension and Disability Insurance, "Official Gazette of the Federation of Bosnia and Herzegovina", No. 13/2018, 93/2019 – decision of the Constitutional Court, 90/2021, 19/2022, and 42/2023 – decision of the Constitutional Court (hereinafter referred to as "the Pension and Disability Insurance Law of the Federation of Bosnia and Herzegovina") lists individuals who are insured under certain circumstances. Thus, Item c) of said article mentions that a student during practical training, or during professional practice with an employer, must be insured against disability and death due to work injury and occupational disease.

Article 18 of the Pension and Disability Insurance Law of the Federation of Bosnia and Herzegovina stipulates that, in order for a student to be insured during practical training, or during professional practice with an employer, the contributor is obliged to submit a registration of the person who is in such circumstances to the unified system.

Article 14 of the Regulation on the Submission of Applications for Registration and Changes of Registration to the Unified System of Registration, Control, and Collection of Contributions, "Official Gazette of the Federation of Bosnia and Herzegovina", No. 73/2009, 38/2010, 77/2010, 09/2011, 01/2013, 83/2014, 01/2015, 48/2016, 25/2017, 53/2019, 93/2019, 105/2021, 20/2022, and 77/2023 (hereinafter referred to as the "Regulation on the Submission of Applications for Registration and Changes of Registration to the Unified System of Registration, Control, and Collection of Contributions of the Federation of Bosnia and Herzegovina") prescribes that an insurance registration in the Unified System (JS3120)



for individuals who are insured under the law in certain circumstances, as well as for individuals insured on other grounds, is to be submitted by the contribution payer to the competent branch of the Tax Administration within 7 days from the date of occurrence of the basis for the insured person's coverage.

Article 25 of the Regulation on the Submission of Applications for Registration and Changes of Registration in the Unified System of Registration, Control, and Collection of Contributions of the Federation of Bosnia and Herzegovina stipulates that for individuals who are insured under the law in certain circumstances, as well as for individuals insured on other grounds, the contribution payer submits an insurance cancellation (JS3120) to the Unified System through the competent branch of the Tax Administration, according to the procedure established by this regulation. Although the continuation of this article does not specify a deadline for cancellation, by applying analogy, it could be concluded that it refers to a period of 7 days from the date when the basis for the insured person's coverage ceases.

In Article 1, Point 2 of the Decision on the Amount of Contributions for Pension and Disability Insurance for Persons Insured in Certain Circumstances, "Official Gazette of the Federation of Bosnia and Herzegovina", No. 26/2014 (hereinafter referred to as "Decision on the Amount of Contributions for Pension and Disability Insurance for Persons Insured in Certain Circumstances of the Federation of Bosnia and Herzegovina"), it is prescribed that the contribution for pension and disability insurance is to be paid in a monthly amount of 3.00 BAM during the period of mandatory practical work performed by students in the course of their education.

In Article 2, Point 2 of the Decision on the Amount of Contributions for Pension and Disability Insurance for Persons Insured in Certain Circumstances, it is prescribed that educational institutions are the contributors required to calculate and pay contributions during the period of mandatory practical work performed by students in the course of their education and upbringing.

From the official opinion of the Ministry of Finance of the Federation of Bosnia and Herzegovina, number: 04-2-4-1198/22 dated February 16, 2022 (an integral part of the analysis carried out by the Swiss Agency for Development and Cooperation SDC and Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH of federal regulations applicable to practical training and holiday practice of students published on the website of the Chamber of Commerce of Zenica-Doboj Canton), as

well as from reviewing the official website of the Tax Administration of the Federation of Bosnia and Herzegovina, it is evident that the form for reporting paid contributions for persons insured under certain circumstances has not been implemented in the Unified System. On the official websites of the Tax Administration of the Federation of Bosnia and Herzegovina, the form JS3320 (Report of Paid Contributions for Persons Insured on Other Grounds) is available, which in practice has become the form for reporting paid contributions for persons insured under certain circumstances. Therefore, it is recommended that the Regulation on the Submission of Applications for Registration and Changes of Registration in the Unified System of Registration, Control, and Collection of Contributions of the Federation of Bosnia and Herzegovina should prescribe that form JS3320 can also be used to report paid contributions for persons insured under certain circumstances, or that this regulation should prescribe the name and content of a completely new form that will be used for reporting paid contributions for persons insured under certain circumstances. Until this happens, the recommendation for educational institutions is to check with the competent branch of the Tax Administration of the Federation of Bosnia and Herzegovina in each specific situation, before calculating and paying contributions during the period of mandatory practical work of students, whether form JS3320 can also be used to report paid contributions for persons insured under certain circumstances.

Mandatory insurance should be distinguished from voluntary insurance, or from the contract that an educational institution concludes with an insurance company in case of a student's accident. This contract prescribes the amount of the annual premium, the sum that will be paid in the event of an insured accident occurring, and it may also specify the procedure related to reporting the accident and the list of documentation required for the payment of the insured sum.

### 3.6 HEALTH INSURANCE REGULATIONS

Article 28, Paragraph 1, Point 1 of the Health Insurance Law, "Official Gazette of the Federation of Bosnia and Herzegovina", No. 30/1997, 07/2002, 70/2008, 48/2011, 100/2014 – decision of the Constitutional Court, 36/2018, and 61/2022 (hereinafter referred to as "Health Insurance Law of the Federation of Bosnia and Herzegovina") stipulates that pupils and students participating in practical training, practical work, and professional trips are entitled to healthcare for injuries at work and diseases from occupational illnesses.

Article 28, Paragraph 2 of the Health Insurance Law of the Federation of Bosnia and Herzegovina stipulates that an injury at work or a disease from an occupational illness is considered an injury or disease according to the regulations on pension and disability insurance.

Article 86, Paragraph 1, Point 8 of the Health Insurance Law of the Federation of Bosnia and Herzegovina stipulates that the cantonal administration body responsible for education is the entity obliged to calculate and pay contributions for mandatory health insurance for students who engage in practical work related to their studies.

Form JS3120 - Registration/Cancellation of persons insured under certain circumstances as well as persons insured on other grounds, and Form JS3320 - Report of Paid Contributions for Persons Insured on Other Grounds, are forms that could be used in cases of registration/cancellation, or payment of contributions for health insurance of students participating in practical training. However, a legal act (law, regulation, or decision) regulating the amount of contributions for the health insurance of students in practical training has not yet been adopted. Therefore, it is recommended that such a legal act be adopted as soon as possible, to enable the implementation of contribution payment for the health insurance of students participating in practical training through the Unified System.

# 4 | REGULATION OF PRACTICAL TRAINING IN THE EDUCATIONAL REGULATIONS OF THE CANTONS

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## 4.1 UNA-SANA CANTON

Article 2 of the Regulation on the Organisation and Conduct of Practical Training in Secondary Vocational Schools and Business Entities, "Official Gazette of Una-Sana Canton", No. 18/2021 (hereinafter referred to as "Regulation on Practical Training of Una-Sana Canton") defines practical training as a form of teaching that is carried out in accordance with teaching curricula in school workshops, laboratories, and cabinets, as well as other facilities and spaces for teaching, equipped in accordance with relevant standards and/or at business entities that have appropriate modern equipment, technical and technological resources, and other suitable conditions, in accordance with the teaching curricula and practical training plan, with the aim of acquiring professional competencies necessary for obtaining level III or IV vocational qualifications prescribed by the occupational standards and qualification standards.

This article of the Regulation on Practical Training of Una-Sana Canton defines additional concepts important in the organisation of practical training, such as:

- ④ A business entity is a company, institution, or individual independently conducting an activity, which meets the prescribed conditions for conducting practical training and possesses an appropriate certificate from the Ministry of Education, Science, Culture, and Sport of Una-Sana Canton regarding the fulfillment of conditions for conducting practical training.
- ④ A consortium is a community of business entities engaged in the same or similar activities, established based on a partner-

ship agreement with the aim of participating in joint activities to enable the execution of the complete practical teaching curriculum content for a specific educational profile.

- ④ A mentor is an individual employed by a business entity or an individual who independently conducts an activity and possesses proof of completed training on the basics of pedagogical and didactic knowledge and skills for working with students, responsible for organising, leading, and monitoring practical training conducted at the business entity.
- ④ A coordinator is an individual employed by a school who coordinates practical training conducted at business entities.
- ④ A cooperation contract between the school and the business entity, or members of the consortium, is a written agreement that regulates the mutual relations, rights, and obligations of the school and the business entity, or the school and the members of the consortium, concerning the organisation and execution of practical training of students at the business entity or members of the consortium, made in accordance with the provisions of Article 31 of these rules.
- ④ A contract on conducting practical training at a business entity or members of the consortium is a written agreement between the business entity or members of the consortium and the student or the student's legal representative, which regulates the mutual relations, rights, and obligations of the student, or the student's legal representative and the business entity or members of the consortium concerning the execution of practical training, made in accordance with Article 32 of these rules.

Article 15 of the Regulation on Practical Training of Una-Sana Canton prescribes the powers and duties that a business entity has in organising and conducting practical training:

- a. Organising the implementation of the practical training plan and ensuring conditions for achieving the goals of practical training within the specified deadline;
- b. Appointing mentors;
- c. Providing students with the necessary resources for conducting practical training;

- d. Ensuring necessary workplace safety measures for students in accordance with the relevant occupational safety regulations;
- e. Participating in the assessment of students in accordance with the Law on Secondary Education of Una-Sana Canton and relevant secondary legislation, in cases where such possibility is prescribed;
- f. Providing free meals to students or paying appropriate compensation for meals in accordance with the internal acts of the business entity, which obligation will be regulated in each specific case by a cooperation agreement and an agreement on conducting practical training;
- g. Collaborating with the coordinator and enabling the coordinator access to the practical training site and inspection of prescribed documentation, upon request of the school;
- h. Keeping written documentation of the practical training;
- i. Providing information about the practical training upon request of the Chamber of Commerce of Una-Sana Canton or the Ministry of Education, Science, Culture and Sports of Una-Sana Canton;
- j. Participating in resolving conflict situations;
- k. Ensuring the confidentiality of students' personal data in accordance with the relevant personal data protection regulations;
- l. Submitting to the Chamber of Commerce of Una-Sana Canton data on the need for conducting practical training at the business entity's facilities;
- m. Maintaining records of students who undergo practical training at the business entity in accordance with the Regulations on the Content and Method of Keeping Records of Employees and Other Persons Engaged in Work ("Official Gazette of the Federation of Bosnia and Herzegovina", No. 92/2016).

This article also stipulates that the business entity may pay financial rewards to students in the form of scholarships or meal allowances during the conduct of practical training.

Article 16 of the Regulation on Practical Training of Una-Sana Canton prescribes the authorities and obligations that schools have in organising, conducting, and monitoring practical training:

- a.** Implementation of programme content prescribed by the curriculum and syllabus;
- b.** Systematisation should foresee a workplace for the coordinator of practical training conducted at business entities, with prior consent from the Ministry of Education, Science, Culture and Sport of Una-Sana Canton;
- c.** Entry into employment contracts with the coordinator;
- d.** Ensuring that an insurance contract is in place for the benefit of students who participate in practical training at business entities, covering accidents during practical training;
- e.** Keeping records of concluded cooperation agreements and practical training contracts;
- f.** Cooperation with the business entity and provision of information about students who attend practical training at the business entity;
- g.** Organising meetings at the school with parents and business entities;
- h.** Grading students in accordance with the Law on Secondary Education of Una-Sana Canton and relevant subordinate legal acts;
- i.** Cooperation with the mentor, visiting the sites of practical training at the business entity, and inspecting prescribed documentation;
- j.** Providing information about the organisation and execution of practical training upon request from the Chamber of Commerce of the Una-Sana Canton or the Ministry of Education, Science, Culture, and Sport of the Una-Sana Canton;
- k.** Supporting the business entity in creating a practical training plan;
- l.** Informing the Chamber of Commerce of Una-Sana Canton about the need to conduct practical training at business entities;

- m.** Participating in resolving conflict situations;
- n.** Ensuring the confidentiality of students' personal data in accordance with personal data protection regulations;
- o.** If financial resources are available, in cooperation with local government units, the school may provide free transport for students to the practical training location at the school's headquarters, unless otherwise provided by the cooperation agreement;
- p.** Ensuring the confidentiality of the business entity's trade secrets;
- q.** Ensuring the implementation of students' practical training in school workshops, if it cannot be carried out at the business entity's premises;
- r.** Ensuring that students acquire appropriate knowledge in occupational safety, to the extent necessary for the profession and educational profile taught based on the curriculum;
- s.** Ensuring occupational safety for students attending practical training at the school (workshops, laboratories, etc.) in accordance with applicable occupational safety regulations;
- t.** Keeping a logbook of practical training conducted at the business entity;
- u.** Other powers and obligations prescribed by the Law on Secondary Education of Una-Sana Canton or relevant secondary legislation.

This article also stipulates that if the school has not fulfilled the obligation from point d) (ensuring that an insurance contract is in place for the benefit of students who undertake practical training at business entities, covering accidents during practical training), students may not attend practical training at the business entity, except in cases provided for by these regulation.

Article 12 of the Regulation on Practical Training of Una-Sana Canton prescribes the powers and obligations that the Ministry of Education, Science, Culture and Sport of Una-Sana Canton has in organising, conducting, and monitoring practical training at a business entity and in school workshops:

- a.** Appointment of a commission to determine the fulfillment of conditions for conducting practical training at a business entity and issuing decisions on the fulfillment of conditions



for conducting practical training at a business entity and in school workshops;

- b.** Compilation of a list of educational profiles for which practical training or a part thereof is conducted at a business entity;
- c.** Issuance of curricula developed based on occupational standards;
- d.** In cooperation with the Chamber of Commerce of Una-Sana Canton, organisation of recognised mentor training, upon request and as needed;
- e.** Organisation of special training for mentor trainers within their jurisdiction and within the limits of the approved budget;
- f.** Keeping records of mentor trainer training;
- g.** Keeping records of mentor trainers;
- h.** In cooperation with local government units, business entities, schools, and other potential donors, and within the limits of available and secured budgetary resources, the Ministry of Education, Science, Culture and Sport of Una-Sana Canton participates in exploring possibilities and securing coverage of the costs of producing health cards and transport expenses for students attending practical training at a business entity;
- i.** Supervision over the implementation of the regulations;
- j.** Deciding on all matters not regulated by these regulations or other laws, concerning the organisation and execution of practical training in schools or at a business entity.

Article 13 of the Regulation on Practical Training of Una-Sana Canton prescribes the authorities that the Chamber of Commerce of Una-Sana Canton has in organising, conducting, and monitoring practical training at a business entity:

- a.** Encouraging and informing business entities about participation in the organisation of practical training;
- b.** Providing support and assistance to business entities in the process of conducting practical training;

- c.** Conducting examinations and research on the needs of business entities, requirements, and measures to improve practical training;
- d.** Providing recommendations to the Ministry of Education, Science, Culture, and Sports of Una-Sana Canton on ways to enhance practical training at business entities;
- e.** Proposing representatives of the Chamber of Commerce of Una-Sana Canton to be members of the commission for determining the fulfillment of conditions for conducting practical training, as needed;
- f.** Advertising the registration of needs of business entities and schools for conducting practical training;
- g.** Maintaining a registry of employers who meet the conditions for conducting practical training;
- h.** Conducting training for mentors working with students who undergo practical training at a business entity in cooperation with the Ministry of Education, Science, Culture, and Sports of Una-Sana Canton;
- i.** The training mentioned in clause (h) is organised exclusively for individuals who are in permanent employment at a business entity that is listed in the registry of business entities for conducting practical training;
- j.** Keeping records of mentor trainings;
- k.** Keeping records of mentors.

Article 14 of the Regulation on Practical Training of Una-Sana Canton prescribes the authorities and obligations that a local government unit has in promoting the implementation and monitoring of practical training at a business entity:

- a.** Performing, together with the school and business entity, a financial analysis of the costs of conducting practical training aimed at determining the average costs of practical training per student on a monthly basis in order to establish an effective relationship and distribution of costs for all parties involved in the process;
- b.** Sharing the results of the analysis with the Ministry of Education, Science, Culture, and Sports of Una-Sana Canton and other interested parties in order to better plan and enhance practical training at business entities;

- c. Conducting examinations and research on the needs of business entities, requirements, and measures to improve practical training;
- d. Providing material and financial support and assistance to the school and business entities in order to evenly distribute the costs of conducting practical training in accordance with the available budget of the local government unit, which will be regulated by a cooperation agreement and a contract for conducting practical training;
- e. Connecting vocational education institutions and the business community within the local government area through promotion, encouragement, and advocacy for conducting practical training at business entities.

Article 19 of the Regulation on Practical Training of Una-Sana Canton defines the duration and number of classes for practical training sessions. Thus, a teaching class for general education, vocational theory, and practical training at school lasts 45 minutes, while a teaching class for practical training at a business entity lasts 60 minutes. It is also stipulated that during a day, a student may not have more than 7 hours of practical training at school, or a maximum of 6 hours per day at a business entity, which is equivalent to 360 minutes. If practical instruction at a business entity continuously lasts 4 or more hours per day, students must be provided with at least 30 minutes of daily rest. Practical training at a business entity can be carried out from 07:00 to 19:00 o'clock during a five-day working week.

Article 22 of the Regulation on Practical Training of Una-Sana Canton states that a student, while performing practical training at a business entity, in accordance with the time spent at the business entity, may receive an allowance paid by the business entity, unless otherwise specified by a special law or secondary legislation. The amount of the allowance is determined based on the average net salary in the Federation of Bosnia and Herzegovina from the previous year, proportionally to the number of hours spent in practical training at the business entity, as follows:

- 🔊 up to 10% in the first year of education;
- 🔊 up to 15% in the second year of education;
- 🔊 up to 20% in the remaining years of education.

However, this article also specifies that the business entity may further reward the student with an allowance exceeding the previously mentioned allowance.

Article 23, Paragraph 2 of the Regulation on Practical Training of Una-Sana Canton specifies that a business entity may assume the responsibility, instead of the school, to compensate students for transportation costs and additionally insure the students against accidents that occur during the performance of practical training at the business entity. This includes taking on the obligation of insurance according to its internal acts, cooperation agreement, and the agreement on conducting practical training.

Article 31 of the Regulation on Practical Training of Una-Sana Canton defines that when conducting practical training at a business entity, 2 types of contracts are concluded:

- a.** Cooperation Agreement;
- b.** Agreement on Conducting Practical Training.

Article 32 of the Regulation on Practical Training of Una-Sana Canton specifies that the Cooperation Contract should include:

- a.** Information about the contracting parties;
- b.** The educational profile subject to the agreement;
- c.** The responsibilities of the business entity in the implementation of practical training, to be conducted at its own expense and responsibility;
- d.** The responsibilities of the school in implementing practical training at the business entity;
- e.** The practical training plan;
- f.** The start date and duration of the practical training;
- g.** The maximum number of students that the business entity can accommodate;
- h.** The number of mentors provided by the business entity;
- i.** The location and time of the practical training;
- j.** Obligations to provide materials, machines, tools, and other conditions necessary for conducting practical training;
- k.** The obligations and rights of mentors in teaching students and implementing the practical training plan;
- l.** The amount of the minimum allowance for students according to the time spent in practical training at the business entity, if provided;

- m.** Provisions on disciplinary responsibility and liability for damage caused by students;
- n.** The duration of the contract;
- o.** Reasons for termination and cancellation of the contract;
- p.** The method for resolving potential disputes;
- q.** The date and signatures of contracting parties;
- r.** Other mutual rights and obligations of the school and the business entity.

Article 33 of the Regulation on Practical Training of Una-Sana Canton stipulates that the Contract for Conducting Practical Training must include:

- a.** Information about contracting parties;
- b.** Identification details of the school;
- c.** The educational profile for which the student is being trained;
- d.** Proof of possessing general health ability and evidence of meeting the prescribed health conditions to commence practical training (medical certificate and sanitary book, if a sanitary book is necessary for conducting practical training);
- e.** Obligations and responsibilities of the business entity from Article 15 of this regulation;
- f.** A practical training plan;
- g.** Start and duration of practical training with the business entity;
- h.** Rights and obligations of the student;
- i.** Place and time of conducting practical training;
- j.** Information about the mentor provided by the business entity;
- k.** Time spent conducting practical training by the student with the business entity;
- l.** Financial provision – student allowance in accordance with Article 21 of this regulation;
- m.** Provision of means for the student's work and other student compensations in accordance with Article 22 of this regulation;

- n. Provision regarding student insurance in case of an accident at work;
- o. Provisions on disciplinary responsibility and liability for damages caused by the student;
- p. Duration of the contract;
- q. Reasons for termination and cancellation of the contract;
- r. Obligations of the student and business entity in case of contract termination;
- s. Method of resolving potential disputes;
- t. Date and signature of contracting parties.

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**CONCLUSION:** Regarding the regulation of the practical training of students, the Una-Sana Canton could be characterised as a canton that has regulated this area well. The Regulation on Practical Training of Una-Sana Canton prescribes:

- ④ The prior licencing of the business entity to conduct practical training for a specific educational profile; such a licence is granted by the Ministry of Education, Science, Culture, and Sports of Una-Sana Canton in the form of a decision/approval;
- ④ The obligation of mentors to complete training on the basics of pedagogical and didactic knowledge and skills for working with students;
- ④ The obligation of the business entity to provide necessary occupational safety measures for students;
- ④ The obligation of the business entity to keep records of students participating in practical training;
- ④ The obligation of the business entity to provide free meals to students or to pay an appropriate meal allowance;
- ④ The obligation of the school to conclude an insurance contract in case of an accident during practical training (instead of the school, this obligation can be taken on by the business entity);
- ④ Templates for cooperation contracts and contracts for conducting practical training, which are an integral part of this regulation.

Regarding:

- ④ The payment of a financial allowance to students, the business entity is not obligated to pay it, but may do so if it wishes, and the amount of the allowance is prescribed by this regulation.
- ④ Providing free transportation for students, the school is not obligated to provide it, but may do so if it has secured financial resources, in cooperation with the local government unit. However, instead of the school, the business entity may take on the obligation to pay students a compensation for transportation costs.
- ④ Medical examinations for students attending practical training at a business entity, this regulation does not specify who is obligated to provide and bear the costs of such examination.
- ④ The obligation of the school to calculate and pay contributions for pension and disability insurance for students undergoing practical training at a business entity, this is not prescribed by this regulation. However, this obligation exists based on federal regulations (the Law on Pension and Disability Insurance and the Decision on the Amount of Contributions for Pension and Disability Insurance for Persons Insured in Certain Circumstances).

For the purposes of this analysis, the most important provisions of the Regulation on the Implementation of Holiday Practice for Secondary School Students at Business Entities, "Official Gazette of Una-Sana Canton", No. 21/2021 (hereinafter referred to as "Regulation on Holiday Practice of Una-Sana Canton"), will be presented below.

Article 2 of the Regulation on Holiday Practice of Una-Sana Canton defines the basic concepts:

- ④ Holiday practice supplements practical training and is organised during school holidays for students to deepen and expand the knowledge, skills, experiences, and attitudes acquired in practical lessons, and to form students' personalities through their attitudes towards work and becoming acquainted with the real business world.
- ④ Business entities are companies, public institutions, enterprises, and independent offices that have appropriate equipment, technical and technological means, and other appropriate conditions in accordance with the curriculum

for specific professions/occupations, where the holiday practice will be conducted.

- ④ The coordinator of the holiday practice is a school teacher, appointed by the director upon the recommendation of the professional teachers' council, responsible for monitoring the implementation of the students' holiday practice.
- ④ The mentor of the holiday practice at the business entity is appointed by the business entity to monitor student activities during the implementation of the holiday practice.

Article 4 of the Regulation on Holiday Practice of Una-Sana Canton stipulates that:

- ④ The holiday practice is an elective practice and is not mandatory for all students during their education for a specific profession/occupation.
- ④ The holiday practice is organised for students from the second to fourth grades during the winter, spring, or summer break.
- ④ The duration of the holiday practice for second-grade students should be a minimum of 10 working days (a maximum of 6 working hours per day), and for third and fourth-grade students a minimum of 15 working days (a maximum of 6 working hours per day).
- ④ The maximum duration of the holiday practice is 20 working days.
- ④ The student has the right to a daily rest period of at least 30 minutes if the holiday practice lasts continuously for more than 4 hours a day.

Article 8 of the Regulation on Holiday Practice of Una-Sana Canton stipulates that business entities are required to:

- ④ Ensure and implement prescribed occupational safety measures;
- ④ Provide the student with the necessary conditions to achieve the goals of the holiday practice;
- ④ Appoint a mentor for the holiday practice to monitor the student's activities and keep records of the student's attendance at the holiday practice;
- ④ Allow the coordinator of the holiday practice to directly inspect and review records to monitor the implementation of the holiday practice.



Article 10 of the Regulation on Holiday Practice of Una-Sana Canton stipulates that the rights and obligations of students and contract signatories in the implementation of the holiday practice are determined by the Contract on the Implementation of the Holiday Practice, which is concluded by the school, business entity, and parent/guardian. This article also prescribes that the contract should define the type and amount of compensation or instead of compensation the way of providing a meal, which the student must receive depending on the time spent and the work performed at the holiday practice, which is provided by the business entity. The Contract on the Implementation of the Holiday Practice must contain provisions that provide for obligatory adherence to occupational safety measures.

An integral part of the Regulation on Holiday Practice of Una-Sana Canton is the form of the Contract on the Implementation of the Holiday Practice.

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## 4.2 POSAVINA CANTON

The Law on Secondary Education, "Official Gazette of Posavina Canton", No. 12/2019 – consolidated text, 18/2021, and 11/2022 (hereinafter referred to as "Law on Secondary Education of Posavina Canton") is currently the only law mentioning the topic of practical training in the Posavina Canton.

Article 21 of the Law on Secondary Education of Posavina Canton stipulates that the method of organising education at craft schools and practical training at vocational schools is determined by the Minister.

Article 22 of the Law on Secondary Education of Posavina Canton prescribes that practical training classes last 60 minutes, if conducted outside the school.

At the time of writing this analysis, based on available information, it is not evident that a law on vocational secondary education has been adopted in Posavina Canton.

**CONCLUSION:** From the above, it is clear that the topic of practical training is not adequately regulated by a law and secondary legislation in Posavina Canton. Therefore, it would be beneficial for a law on secondary vocational education to be enacted as soon as possible, along with regulations that would more specifically govern the rights and obligations arising from the attendance of practical training at business entities.

### 4.3 TUZLA CANTON

Article 1 of the Regulation on Practical Training, "Official Gazette of Tuzla Canton", No. 04/2024 (hereinafter referred to as "Regulation on Practical Training of Tuzla Canton") regulates conditions, forms, methods, and procedures for conducting practical training in secondary technical and vocational schools, institutions, business entities, other legal entities, and individuals who operate independently (business entities).

Article 2 of the Regulation on Practical Training of Tuzla Canton defines important concepts in the process of organising practical training, such as:

- ④ A practical training coordinator is a person who is employed by a school and coordinates the practical training conducted at business entities.
- ④ A mentor for practical training is a person employed at a business entity or an individual who operates independently and possesses proof of completed training on fundamental knowledge and skills for conducting practical training for students, according to the programme developed and implemented by the Pedagogical Institute of Tuzla Canton, which is responsible for organising, leading, and monitoring the practical training conducted at the business entity.
- ④ A master trainer is a person with the title of master trainer who has completed a publicly valid training programme for master trainers.
- ④ Publicly valid training programmes for master trainers are programmes proposed by the Pedagogical Institute and adopted by the Ministry of Education and Science of Tuzla Canton.
- ④ A cooperation contract between the school and the business entity is a contract concluded in written form according to this regulation, which regulates the mutual relations, rights, and obligations of the school and the business entity in relation to the organisation and implementation of practical training at the business entity.
- ④ A contract on conducting practical training at a business entity is concluded in written form according to this regulation between the business entity and the student, or the legal representative of the student, which regulates the mutual relations, rights, and obligations of the student, or the legal representative of the student and the business entity during the period of practical training at the business entity.

Article 6 of the Regulation on Practical Training of Tuzla Canton stipulates that the business entity may perform the following tasks:

- a.** Implementation of the practical training plan;
- b.** Appointment of mentors;
- c.** Provision of resources for conducting practical training for students;
- d.** Ensuring occupational safety measures for students in accordance with applicable regulations on occupational safety;
- e.** Participating in the evaluation of students in accordance with applicable regulations in the field of secondary education;
- f.** Collaboration with the coordinator and granting the coordinator access to the practical training site, as well as insight into the required documentation, upon request of the school;
- g.** Implementation of health protection measures in accordance with regulations governing the protection of the population from infectious diseases (sanitary inspections, etc.);
- h.** Keeping records of the implementation of practical training, according to the instructions from Article 4, Paragraph 3 of this regulation;
- i.** Providing information about the conduct of practical training to the school;
- j.** Ensuring the confidentiality of personal data of students in accordance with applicable data protection regulations;
- k.** Maintaining records of full-time students attending practical training at the business entity in accordance with the Regulation on the Content and Manner of Keeping Records of Workers and Other Persons Engaged in Work ("Official Gazette of the Federation of Bosnia and Herzegovina", No. 92/2016).

Article 7 of the Regulation on Practical Training of Tuzla Canton prescribes that, for the purpose of planning and implementation of practical training at business entities, the school performs the following tasks:

- a.** Achieving the programme contents established by the curriculum;
- b.** Maintaining records of concluded cooperation contracts and contracts on conducting practical training;

- c.** Collaborating with the business entity and providing information about students attending practical training at the business entity;
- d.** Cooperating with the mentor/responsible person in the business entity, visiting the sites of practical training at the business entity and reviewing the prescribed documentation;
- e.** Informing the Ministry of Education and Science of Tuzla Canton about the need for conducting practical training at business entities;
- f.** Ensuring the confidentiality of students' personal data in accordance with data protection regulations;
- g.** Ensuring the confidentiality of the business entity's trade secrets;
- h.** Ensuring the conduct of practical training in school workshops, if it cannot be carried out in the premises of the business entity;
- i.** Ensuring that students acquire adequate knowledge in occupational safety to the extent necessary for the profession and educational profile based on the curriculum;
- j.** Ensuring occupational safety for students attending practical training at school (in workshops, laboratories, etc.) in accordance with applicable regulations on occupational safety;
- k.** Calculating and paying insurance contributions for students attending practical training for cases of disability and death due to injury at work and occupational diseases in accordance with applicable regulations on pension and disability insurance for students who attend practical training at a business entity, during the duration of the practical training;
- l.** Keeping records of the implementation of practical training conducted at the business entity, according to the instructions from Article 4, Paragraph 3 of this regulation;
- m.** Keeping records of the number and gender of students attending practical training at the business entity;
- n.** Other powers and duties as provided by applicable regulations in the field of secondary education.

Article 12 of the Regulation on Practical Training of Tuzla Canton defines the duration of practical training in such a manner that a practical training class at a business entity lasts 60 minutes. If practical training at a business entity continuously lasts 4 or more hours per day, students must be provided with at least 30 minutes of rest.

Article 15 of the Regulation on Practical Training of Tuzla Canton stipulates that the business entity may pay a financial allowance to a student attending practical training, which for second-year students can be up to 15% of the average salary in the Federation of Bosnia and Herzegovina, and for third and fourth-year students up to 20% of the average salary in the Federation of Bosnia and Herzegovina.

This article of the Regulation on Practical Training of Tuzla Canton also prescribes that:

- ④ The business entity may take on the obligation to pay students an allowance for transportation costs.
- ④ The business entity may further insure the student against the consequences of an accident during practical training at the business entity, and take on the obligation of insuring the student in accordance with its internal acts, cooperation contract, and contract on conducting practical training.

Article 19 of the Regulation on Practical Training of Tuzla Canton defines that 2 types of contracts are concluded when conducting practical training at a business entity: a cooperation contract and a contract on conducting practical training.

Article 20 of the Regulation on Practical Training of Tuzla Canton prescribes that the cooperation contract contains:

- a. Information about contracting parties;
- b. The educational profile for which practical training is conducted at the business entity;
- c. Obligations of the business entity in the implementation of practical training, especially that it will be conducted at their own expense and responsibility;
- d. Obligations of the school in the implementation of practical training at the business entity;
- e. Start and duration of practical training;
- f. Maximum number of students that the business entity can accommodate;

- g.** Number of mentors provided by the business entity;
- h.** Place and time of conducting practical training;
- i.** Obligations to make available materials, machines, tools, and other conditions necessary for conducting practical training;
- j.** Obligations and rights of mentors in teaching students and achieving the practical training plan;
- k.** The amount of the allowance for students according to the time spent on practical training at the business entity, if paid according to this rule;
- l.** Provisions on liability for damage caused by students;
- m.** Duration of the contract;
- n.** Reasons for termination and cancellation of the contract;
- o.** Method of resolving potential disputes;
- p.** Date and signatures of contracting parties;
- q.** Other mutual rights and obligations of the school and the business entity, as well as provisions concerning mutual termination of the contract, unilateral termination of the contract if the business entity fails to allow students to conduct practical training or a part of it within the agreed period, and in case the business entity no longer meets the conditions for conducting practical training or unilateral termination of the contract if the school fails to meet or is late in meeting contractual obligations and in other cases provided by the Law on Obligations of the Federation of Bosnia and Herzegovina.

Article 21 of the Regulation on Practical Training of Tuzla Canton prescribes that the contract on conducting practical training includes:



- a.** Information about contracting parties;
- b.** The educational profile for which the student is enrolled;
- c.** Obligations and responsibilities of the business entity;
- d.** Start and duration of practical training at the business entity;
- e.** Rights and obligations of the student;
- f.** Place and time of practical training;
- g.** Information about the mentor;

- h.** Time spent on practical training by the student at the business entity;
- i.** The amount of the financial allowance for students, if it is paid in accordance with this regulation;
- j.** The amount of transportation allowance, if it is paid in accordance with this regulation;
- k.** Provision for student insurance in case of an accident at work;
- l.** Provisions for additional insurance of the student against the consequences of an accident, if students are insured in accordance with this regulation;
- m.** Provision about liability for damage caused by students;
- n.** Duration of the contract;
- o.** Reasons for termination and cancellation of the contract;
- p.** Obligations of the student and the business entity in case of contract termination;
- q.** Method for resolving potential disputes;
- r.** Date and signatures of contracting parties.

Article 9 of the Regulation on Practical Training of Tuzla Canton stipulates that a student attending practical training at a business entity retains the status defined by regulations in the field of secondary education. This article also specifies that the student does not have the status of a worker or a person engaged in any form of work for the employer as defined by regulations governing labour relations.

Article 27 of the Regulation on Practical Training of Tuzla Canton stipulates that it will be applied from the beginning of the 2024/2025 school year.

**CONCLUSION:** Tuzla Canton is an example of a canton in the Federation of Bosnia and Herzegovina that has regulated the conduct of practical training for students well. The Regulation on Practical Training of Tuzla Canton prescribes:

-  The obligation for mentors to complete training on the basic knowledge and skills for conducting practical training for students;
-  The obligation of the business entity to ensure occupational safety measures for students;

- ④ The obligation of the business entity to maintain records of students attending practical training;
- ④ The obligation of the school to calculate and pay contributions for pension and disability insurance for students attending practical training at the business entity.

Regarding:

- ④ The payment of a financial allowance to students, the business entity is not obliged to make the payment, but may do so if it wishes, and the amount of the allowance is prescribed by this regulation.
- ④ The provision of transportation for students, this is not prescribed as anyone's obligation. However, the business entity may take on the obligation to pay students an allowance for transportation costs.
- ④ Providing free meals to students or paying an appropriate meal allowance, this is not prescribed by this regulation.
- ④ Concluding an insurance contract in case of accidents during practical training, this is not prescribed as anyone's obligation. However, the business entity may further insure the student against the consequences of an accident that occurs during practical training.
- ④ Medical examinations of students attending practical training at the business entity, this regulation does not prescribe who is obliged to provide and bear the costs of these examinations.
- ④ Prior licensing of the business entity to conduct practical training for a specific educational profile is not prescribed by this regulation.
- ④ Templates for cooperation contracts and contracts on conducting practical training as part of this regulation are not prescribed by this regulation.

## 4.4 ZENICA -DOBOJ CANTON

Article 2 of the Regulation on Defining Conditions for Conducting Practical Training Outside of Schools, "Official Gazette of Zenica-Doboj Canton", No. 03/2019 (hereinafter referred to as "Regulation on Practical Training of Zenica-Doboj Canton") defines practical training as a form of education conducted at business entities equipped with appropriate modern



equipment, technical and technological resources, and other suitable conditions in accordance with the curriculum of the specific profession and practical training plan, aimed at acquiring professional knowledge and skills necessary for obtaining a level III or IV professional qualification.

This article of the Regulation on Practical Training of Zenica-Doboj Canton also defines other concepts important in the organisation of practical training, such as:

- ④ A business entity is a company, institution, or craftsman that meets the prescribed conditions for conducting practical training.
- ④ A mentor is a person employed by the business entity or a person who independently performs activities, responsible for organising, leading, and monitoring the practical training conducted at the business entity.
- ④ A practical training coordinator is a person employed by a school who coordinates the practical training conducted at business entities.
- ④ A practical training teacher is a person employed by a school who is qualified to conduct practical training for a specific profession/title.
- ④ A cooperation contract between the school and the business entity is a written agreement that governs the mutual relations, rights, and obligations of the school and the business entity regarding the organisation and execution of practical training of students at the business entity, made in accordance with provisions of Article 21 of this regulation.
- ④ A contract on conducting practical training at a business entity is a written agreement between the business entity, school, and student or the student's parent/guardian, which regulates the mutual relations, rights, and obligations of the student, parent/guardian, school, and business entity in relation to the practical training, made in accordance with Article 22 of this regulation.

Article 17 of the Regulation on Practical Training of Zenica-Doboj Canton prescribes the powers and duties that the business entity has in organising and conducting practical training:

- a. Organising the implementation of the practical training plan and ensuring conditions for achieving the objectives of practical training within the specified timeframe;

- b.** Appointing mentors;
- c.** Providing students with the necessary resources for conducting practical training;
- d.** Ensuring necessary occupational safety measures for students in accordance with applicable regulations on occupational safety;
- e.** Participating in the assessment of students in accordance with the Law on Secondary Education of the Zenica-Doboj Canton and relevant secondary legislation, in cases where this possibility is prescribed
- f.** Providing free meals to students or paying an appropriate meal allowance in accordance with the internal acts of the business entity; such obligation will be regulated in each specific case by a cooperation contract and a contract on conducting practical training;
- g.** Cooperating with the coordinator and enabling the coordinator access to the practical training site, as well as gain insight into the records of practical training, upon request of the school;
- h.** Keeping written records of the practical training;
- i.** Providing information about the practical training upon request of the Chamber of Commerce of Zenica-Doboj Canton or the Ministry of Education, Science, Culture, and Sports of Zenica-Doboj Canton;
- j.** Participating in resolving conflict situations;
- k.** Ensuring the confidentiality of students' personal data in accordance with applicable data protection regulations.

Article 18 of the Regulation on Practical Training of Zenica-Doboj Canton prescribes the powers and duties that the school has in organising, conducting, and monitoring practical training:

- a.** Achieving the programmes contents prescribed by the curriculum;
- b.** Appointing a coordinator of practical training conducted at business entities;
- c.** Ensuring that an insurance contract covering accidents during practical training is concluded for the benefit of students who undergo practical training at business entities;

- d.** Maintaining records of concluded cooperation contracts and contracts on conducting practical training;
- e.** Collaborating with the business entity and providing information about students attending practical training at the business entity;
- f.** Assessing students in accordance with the Law on Secondary Education of Zenica-Doboj Canton and relevant secondary legislation;
- g.** Collaborating with the mentor, visiting the sites of practical training at the business entity, and inspecting the records of practical training;
- h.** Providing information about the organisation and conduct of practical training upon request from the Chamber of Commerce of Zenica-Doboj Canton or the Ministry of Education, Science, Culture, and Sports of Zenica-Doboj Canton;
- i.** Participating in resolving conflict situations;
- j.** Ensuring the confidentiality of students' personal data in accordance with data protection regulations;
- k.** Ensuring the confidentiality of the business entity's trade secrets;
- l.** Providing for the conduct of practical training in school workshops if it cannot be conducted at the premises of the business entity;
- m.** Maintaining a log of practical training conducted at the business entity;
- n.** Other powers and duties determined by the Law on Secondary Education of Zenica-Doboj Canton or relevant secondary legislation.

This article also stipulates that if the school fails to fulfill the obligation from point c) (ensuring that an insurance contract is concluded for the benefit of students participating in practical training at business entities covering accidents during practical training), students may not attend practical training at the business entity, except in cases provided by this regulation.

Article 15 of the Regulation on Practical Training of Zenica-Doboj Canton prescribes the powers and duties that the Ministry of Education, Science,

Culture, and Sports of Zenica-Doboj Canton has in organising, conducting, and monitoring practical training:

- a.** Issuing curricula for professions/occupations in secondary vocational education and training;
- b.** Maintaining records of practical training conducted at business entities;
- c.** Deciding on all matters not regulated by this regulation or other regulations, concerning the organisation and implementation of practical training at a business entity.

Article 8 of the Regulation on Practical Training of Zenica-Doboj Canton defines the duration and the total hours of practical training in such a manner that classes of general education, vocational-theoretical, and practical training last 45 minutes. It is also prescribed that the school must ensure that the total student workload from classes and other forms of direct educational activities does not exceed 35 classes per week, and that a student cannot have more than 7 classes of practical training in one day. Practical training at a business entity can be carried out between 07:00 to 19:00 o'clock during a five-day working week. If practical training at a business entity continuously lasts 4 or more hours a day, students must be provided with at least 30 minutes of daily rest.

Article 11 of the Regulation on Practical Training of Zenica-Doboj Canton stipulates that a student, during the time spent participating in practical training at a business entity, may receive a financial allowance paid by the business entity, with the amount of the allowance determined according to the internal acts of the business entity.

Article 12, Paragraph 2 of the Regulation on Practical Training of Zenica-Doboj Canton prescribes that a business entity may also undertake the obligation to pay students for transportation costs and/or additionally insure students against accidents occurring during practical training at the business entity, or take on the responsibility for insuring the students in accordance with its internal acts, cooperation contract, and contract on conducting practical training.

Article 20 of the Regulation on Practical Training of Zenica-Doboj Canton defines that 2 types of contracts are concluded when conducting practical training at a business entity:

- a.** Cooperation contract;
- b.** Contract on conducting practical training.

Article 21 of the Regulation on Practical Training of Zenica-Doboj Canton stipulates that the cooperation contract includes:

- a.** Information about contracting parties;
- b.** The educational profile that is the subject of the contract;
- c.** Obligations of the business entity in the implementation of practical training and that they will carry it out at their own expense and responsibility;
- d.** Obligations of the school in the implementation of practical training at the business entity;
- e.** Practical training plan;
- f.** Start and duration of practical training;
- g.** Maximum number of students that the business entity can accommodate;
- h.** Number of mentors provided by the business entity;
- i.** Place and time of conducting practical training;
- j.** Obligations to make available materials, machines, tools, and other conditions necessary for conducting practical training;
- k.** Obligations and rights of mentors in teaching students and achieving the practical training plan;
- l.** Provisions on disciplinary responsibility and responsibility for damage caused by students;
- m.** Duration of the contract;
- n.** Reasons for termination and cancellation of the contract;
- o.** Method of resolving potential disputes;
- p.** Date and signatures of contracting parties;
- q.** Other mutual rights and obligations of the contracting parties.

Article 22 of the Regulation on Practical Training of Zenica-Doboj Canton stipulates that the contract on conducting practical training includes:

- a.** Information about contracting parties;
- b.** Identification details of the school;
- c.** The educational profile for which the student is enrolled;

- d. Proof of general health fitness and evidence of meeting prescribed health conditions for starting practical training (medical certificate and sanitary book, if a sanitary book is necessary for conducting practical training);
- e. Duties and responsibilities of the business entity as per Article 17 of this regulation;
- f. Practical training plan;
- g. Start and duration of practical training at the business entity;
- h. Rights and obligations of the student;
- i. Place and time of conducting practical training;
- j. Information about the mentor provided by the business entity;
- k. Time spent on practical training by the student at the business entity;
- l. Provision of working resources for the student and other student allowances in accordance with Article 13 of this regulation;
- m. Provision for student insurance in case of an accident at work;
- n. Provision about disciplinary responsibility and liability for damage caused by students;
- o. Duration of the contract;
- p. Reasons for termination and cancellation of the contract;
- q. Obligations of the student and the business entity in case of contract termination;
- r. Method for resolving potential disputes;
- s. Date and signatures of contracting parties;
- t. Other mutual rights and obligations of contracting parties.

**CONCLUSION:** In terms of regulating the conduct of practical training for students, Zenica-Doboj Canton could be characterised as a canton that has regulated this area well. The Regulation on Practical Training of Zenica-Doboj Canton prescribes:

- ① The obligation of the business entity to provide necessary occupational safety measures for students;

- ④ The obligation of the business entity to provide free meals to students or to pay an appropriate meal allowance;
- ④ The obligation of the school to conclude an insurance contract in case of accidents during practical training (instead of the school, this obligation can be taken on by the business entity);
- ④ Templates for cooperation contracts and contracts on conducting practical training, which are integral parts of this regulation.

Regarding:

- ④ The payment of a financial allowance to students, the business entity is not obliged to pay it but may do so if desired, and the amount of the allowance is prescribed by the internal act of the business entity.
- ④ The transportation of students, this regulation does not prescribe who is obliged to provide and bear the costs of transportation. However, the business entity may take on the obligation to pay students an allowance for transportation costs.
- ④ Medical examinations of students attending practical training at the business entity, this regulation does not prescribe who is obliged to provide and bear the costs of these examinations.
- ④ The obligation of the business entity to keep records of students participating in practical training is not prescribed by this regulation. However, this obligation exists based on federal regulations (Regulation on the Content and Method of Keeping Records of Workers and Other Persons Engaged in Work).
- ④ The obligation of the school to calculate and pay contributions for pension and disability insurance for students attending practical training at the business entity is not prescribed by this regulation. However, this obligation exists based on federal regulations (Law on Pension and Disability Insurance and the Decision on the Amount of Contributions for Pension and Disability Insurance for Persons Insured under Certain Circumstances).
- ④ Prior licencing of the business entity to conduct practical training for a specific educational profile is not prescribed by this regulation.

- 🕒 The obligation of mentors to complete training in the basics of pedagogical and didactic knowledge and skills for working with students is not prescribed by this regulation.

For the purposes of this analysis, it is important to note that the Regulation on Conducting Holiday Practice in Technical and Related Schools and Vocational Schools, "Official Gazette of Zenica-Doboj Canton", No. 03/2019 (hereinafter referred to as "Regulation on Holiday Practice of Zenica-Doboj Canton") have been adopted. The content of the Regulation on Holiday Practice of Zenica-Doboj Canton is identical to that of the Regulation on Holiday Practice of Una-Sana Canton, the provisions of which were presented in the previous section. Given that the Regulation on Holiday Practice of Zenica-Doboj Canton was adopted in 2019, and the Regulation on Holiday Practice of Una-Sana Canton in 2021, it is clear that the Regulation on Holiday Practice of Una-Sana Canton was modeled after the Regulation on Holiday Practice of Zenica-Doboj Canton.

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## 4.5 BOSNIA-PODRINJE CANTON GORAZDE

Article 2 of the Regulation on the Organisation and Implementation of Practical Training in Secondary Vocational Schools and Business Entities, "Official Gazette of Bosnia-Podrinje Canton Goražde", No. 09/2018 (hereinafter referred to as the "Regulation on Practical Training in Bosnia-Podrinje Canton Goražde") defines practical training as a form of teaching conducted in accordance with educational curricula in school workshops, laboratories, and cabinets as well as other facilities and spaces for teaching, equipped in accordance with the appropriate norms and/or at business entities that have suitable modern equipment, technical and technological means, and other appropriate conditions, in accordance with the educational curriculum and practical training plan aimed at acquiring professional competencies necessary for obtaining a III or IV level of vocational qualification prescribed by the occupational standards and qualification standards.

This article of the Regulation on Practical Training of Bosnia-Podrinje Canton Goražde also defines several other concepts important in the process of organising practical training, such as:

- 🕒 A business entity is a company, institution, or individual independently conducting an activity, which meets the prescribed conditions for conducting practical training and possesses an appropriate certificate from the Ministry of



Education, Youth, Science, Culture, and Sport of Bosnia-Podrinje Canton Goražde certifying the fulfillment of conditions for conducting practical training.

- ④ A consortium is a community of business entities conducting the same or similar activities, established based on a partnership agreement with the aim of participating in joint activities to enable the execution of a complete practical instructional content for a specific educational profile.
- ④ A mentor is an individual employed by a business entity or an individual independently conducting an activity, who possesses proof of completed training in the basics of pedagogical and didactic knowledge and skills for working with students, responsible for organising, leading, and monitoring practical training conducted at the business entity.
- ④ A coordinator is an individual employed at a school who coordinates practical training conducted at business entities.
- ④ A cooperation contract between the school and the business entity or members of the consortium is a contract concluded in written form, which regulates the mutual relations, rights, and obligations of the school and the business entity, or the school and members of the consortium concerning the organisation and execution of practical training of students at the business entity or members of the consortium, drawn up in accordance with the provisions of Article 31 of this regulation.
- ④ A contract for conducting practical training at a business entity or members of the consortium is a contract concluded in written form between the business entity or members of the consortium and the student or the student's legal representative, which regulates the mutual relations, rights, and obligations of the student, or the student's legal representative and the business entity or members of the consortium regarding the execution of practical training, drawn up in accordance with Article 32 of this regulation.

Article 14 of the Regulation on Practical Training of Bosnia-Podrinje Canton Goražde prescribes the powers and obligations that a business entity has in organising and conducting practical training:

- a. Organising the implementation of the practical training plan and ensuring the conditions for achieving the objectives of practical training within the set deadline;

- b.** Appointing mentors;
- c.** Providing the necessary resources for conducting practical training with students;
- d.** Ensuring necessary occupational safety measures for students in accordance with current regulations on occupational safety;
- e.** Participating in the evaluation of students in accordance with the Law on Secondary Education of Bosnia-Podrinje Canton Goražde and relevant secondary legislation, in cases where this possibility is prescribed;
- f.** Providing free meals to students or paying an appropriate meal allowance in accordance with the internal acts of the business entity, an obligation that will be regulated in each specific case through a cooperation agreement and a contract for conducting practical training;
- g.** Cooperating with the coordinator and enabling the coordinator to access the site of practical training and to review the prescribed documentation, upon request from the school;
- h.** Paying financial rewards to students;
- i.** Maintaining written documentation of the practical training conducted;
- j.** Providing information about the practical training upon request from the Chamber of Commerce of Bosnia-Podrinje Canton Goražde or the Ministry of Education, Youth, Science, Culture, and Sport of Bosnia-Podrinje Canton Goražde;
- k.** Participating in resolving conflict situations;
- l.** Ensuring the confidentiality of students' personal data in accordance with the current regulations on personal data protection;
- m.** Submitting to the Chamber of Commerce of Bosnia-Podrinje Canton Goražde information about the need to conduct practical training in the premises of the business entity;
- n.** Keeping records of students who undergo practical training at the business entity in accordance with the Regulation on the Content and Manner of Keeping Records of Workers

and Other Persons Engaged in Work ("Official Gazette of the Federation of Bosnia and Herzegovina", No. 92/2016).

Article 15 of the Regulation on Practical Training of Bosnia-Podrinje Canton Goražde prescribes the powers and obligations that the school has in organising, conducting, and monitoring practical training:

- a.** Achieving the programme content prescribed by the curriculum;
- b.** Planning for a practical training coordinator position at business entities, with prior approval from the Ministry of Education, Youth, Science, Culture, and Sport of Bosnia-Podrinje Canton Goražde;
- c.** Concluding an employment contract with the coordinator;
- d.** Ensuring that an insurance contract for accidents during practical training is concluded for the benefit of students who participate in practical training at business entities;
- e.** Keeping records of concluded cooperation agreements and contracts for conducting practical training;
- f.** Collaborating with the business entity and providing information about students who attend practical training at the business entity;
- g.** Evaluating students in accordance with the Law on Secondary Education of Bosnia-Podrinje Canton Goražde and relevant secondary legislation;
- h.** Collaborating with the mentor, visiting the site of practical training at the business entity, and reviewing the prescribed documentation;
- i.** Providing information about the organisation and conduct of practical training upon request from the Chamber of Commerce of Bosnia-Podrinje Canton Goražde or the Ministry of Education, Youth, Science, Culture, and Sport of Bosnia-Podrinje Canton Goražde;
- j.** Informing the Chamber of Commerce of Bosnia-Podrinje Canton Goražde about the need for conducting practical training at business entities;
- k.** Participating in resolving conflict situations;
- l.** Ensuring the confidentiality of students' personal data in accordance with data protection regulations;

- m.** Providing free transportation for students to the practical training site, unless otherwise provided in the cooperation agreement;
- n.** Ensuring the confidentiality of the business entity's trade secrets;
- o.** Ensuring the conduct of practical training for students in school workshops if it cannot be carried out at the business entity's premises;
- p.** Ensuring that students acquire appropriate knowledge in occupational safety to the extent necessary for the profession and educational profile through the curriculum;
- q.** Ensuring occupational safety for students attending practical training at the school (workshops, laboratories, etc.) in accordance with current regulations on occupational safety;
- r.** Ensuring medical examinations for students undergoing practical training at a business entity, with the obligation to bear the costs of these examinations, unless otherwise provided in the cooperation agreement;
- s.** Calculating and paying contributions for pension and disability insurance in accordance with the current regulations on pension and disability insurance for students undergoing practical training at a business entity, during the duration of the practical training;
- t.** Keeping a log of the practical training conducted at the business entity;
- u.** Other powers and obligations provided by the Law on Secondary Education of Bosnia-Podrinje Canton Goražde or relevant secondary legislation.


This article also stipulates that, if the school has not fulfilled the obligation from point d) (ensuring that an insurance contract for accidents during practical training is concluded for the benefit of students who perform practical training at business entities), students cannot attend practical training at the business entity, except in cases provided by this regulation.

Article 12 of the Regulation on Practical Training of Bosnia-Podrinje Canton Goražde prescribes the powers and obligations that the Ministry of Education, Youth, Science, Culture, and Sport of Bosnia-Podrinje Canton Goražde has in organising, conducting, and monitoring practical training:

- a. Appointing a commission to determine the meeting of conditions for conducting practical training at a business entity and issuing decisions on the meeting of conditions for conducting practical training at a business entity;
- b. Maintaining a public register of business entities with approval to conduct practical training;
- c. Creating a list of educational profiles for which practical training or a part of it is conducted at a business entity;
- d. Issuing educational curricula based on occupational standards;
- e. Organising, upon request and as needed, certified mentor training;
- f. Keeping records of mentor trainings;
- g. Keeping records of mentors;
- h. Supervising the implementation of the regulation;
- i. Deciding on all issues not regulated by this regulation or other statutes, related to the organisation and conduct of practical training at the school or business entity.

Article 18 of the Regulation on Practical Training of Bosnia-Podrinje Canton Goražde defines the duration and the number of hours of practical training, so that classes of general education, vocational-theoretical, and practical training at schools lasts 45 minutes, while classes of practical training at business entities last 60 minutes. It is also prescribed that during the day a student may not have more than 7 classes of practical training in school, or a maximum of 6 hours per day at a business entity, i.e., 360 minutes. If practical training at a business entity continuously lasts for 4 or more hours per day, students must be provided with at least 30 minutes of daily rest.

Article 21 of the Regulation on Practical Training of Bosnia-Podrinje Canton Goražde stipulates that a student, while participating in practical training at a business entity, according to the time spent at the business entity, is entitled to an allowance paid by the business entity, unless otherwise specified by a special law or secondary legislation. The amount of the allowance is determined based on the average net salary in the Federation of Bosnia and Herzegovina in the previous year, proportional to the number of hours spent on practical training at the business entity, as follows:

-  15% in the first year of education;

- 🕒 25% in the second year of education;
- 🕒 30% in the subsequent years of education.

However, this article allows the business entity to further reward the student with an allowance greater than the aforementioned amounts.

Article 22, Paragraph 2 of the Regulation on Practical Training of Bosnia-Podrinje Canton Goražde stipulates that a business entity may, instead of the school, take on the obligation to pay students for transportation costs and additionally insure students against the consequences of accidents that occur during practical training at the business entity, or assume the obligation to insure students in accordance with its internal acts, cooperation agreement, and contract for conducting practical training.

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Article 30 of the Regulation on Practical Training of Bosnia-Podrinje Canton Goražde defines that when conducting practical training at a business entity, 2 types of contracts are concluded:

- a.** Cooperation Agreement;
- b.** Contract for Conducting Practical Training.

Article 31 of the Regulation on Practical Training of Bosnia-Podrinje Canton Goražde stipulates that the Cooperation Agreement contains:

- a.** Information about the contracting parties;
- b.** The educational profile that is the subject of the agreement;
- c.** The obligations of the business entity in the implementation of practical training and that it will conduct them at its own expense and responsibility;
- d.** The obligations of the school in the implementation of practical training at the business entity;
- e.** The practical training plan;
- f.** The start and duration of the practical training;
- g.** The maximum number of students that the business entity can accommodate;
- h.** The number of mentors provided by the business entity;
- i.** The place and time of practical training;
- j.** Obligations to make available materials, machines, tools, and other conditions necessary for conducting practical training;

- k.** Obligations and rights of mentors in teaching students and achieving the practical training plan;
- l.** The amount of the minimum reward for students in accordance with the time spent on practical training at the business entity;
- m.** Provisions on disciplinary responsibility and liability for damage by students;
- n.** The duration of the contract;
- o.** Reasons for termination and cancellation of the contract;
- p.** The method for resolving any disputes;
- q.** The date and signatures of the contracting parties;
- r.** Other mutual rights and obligations of the school and the business entity.

Article 32 of the Regulation on Practical Training in Bosnia-Podrinje Canton Goražde stipulates that the Contract for the Implementation of Practical Training contains:

- a.** Information about the contracting parties;
- b.** Identification details of the school;
- c.** The educational profile for which the student is being trained;
- d.** Proof of possessing general health fitness and evidence of meeting the prescribed health conditions for starting practical training (medical certificate and health book, if a health book is necessary for conducting practical training);
- e.** Obligations and responsibilities of the business entity as stipulated in Article 14 of this regulation;
- f.** The practical training plan;
- g.** The start and duration of practical training at the business entity;
- h.** The rights and obligations of the student;
- i.** The place and time of practical training;
- j.** Information about the mentor provided by the business entity;
- k.** The time spent by the student participating in practical training at the business entity;

- l.** Financial support - the student's remuneration in accordance with Article 21 of this regulation;
- m.** Provision of resources for the student's work and other student allowances in accordance with Article 21 of this regulation;
- n.** A provision regarding insurance of the student in case of an accident at work;
- o.** Provisions on disciplinary responsibility and liability for damages caused by the student;
- p.** The duration of the contract;
- q.** Reasons for termination and cancellation of the contract;
- r.** Obligations of the student and the business entity in the event of contract termination;
- s.** The method for resolving potential disputes;
- t.** The date and signatures of contracting parties.

**CONCLUSION:** The Bosnia-Podrinje Canton Goražde is an example of a canton in the Federation of Bosnia and Herzegovina that has regulated practical training for students very well. The Regulation on Practical Training of Bosnia-Podrinje Canton Goražde prescribes the most important elements and conditions for the successful conduct of practical training, such as:

- ④ The prior licensing of the business entity to conduct practical training for a specific educational profile, which is granted by the Ministry of Education, Youth, Science, Culture, and Sport of Bosnia-Podrinje Canton Goražde in the form of a decision/approval;
- ④ The obligation of mentors to complete training on the fundamentals of pedagogical and didactic knowledge and skills for working with students;
- ④ The obligation of the business entity to ensure necessary measures for the protection of students at work;
- ④ The obligation of the business entity to maintain records of students participating in practical training;
- ④ The obligation of the business entity to pay a financial allowance to students;
- ④ The obligation of the business entity to provide free meals to students or to pay an appropriate compensation for meals;



- ④ The obligation of the school to provide free transportation for students to the place of practical training (instead of the school, this obligation can be taken over by the business entity);
- ④ The obligation of the school to conclude an insurance contract in case of accidents during practical training (instead of the school, this obligation can be taken over by the business entity);
- ④ The obligation of the school to provide a medical examination for students participating in practical training at the business entity, along with the responsibility to bear the costs of this examination;
- ④ The obligation of the school to calculate and pay contributions for pension and disability insurance for students participating in practical training at the business entity;
- ④ Templates for cooperation contracts and contracts for conducting practical training, which are an integral part of this regulation.

## 4.6 CENTRAL BOSNIA CANTON

The Law on Secondary Education, "Official Gazette of Central Bosnia Canton", No. 11/2001, 11/2004, 17/2004, 15/2012, and 05/2017 – other laws (hereinafter referred to as "Law on Secondary Education of Central Bosnia Canton") is currently the only law that mentions the topic of practical training in Central Bosnia Canton.

Article 51 of the Law on Secondary Education of Central Bosnia Canton stipulates that practical training at technical, related, and vocational schools is conducted in accordance with the curricula in adequately equipped facilities for such activities – school workshops, laboratories, and cabinets, enterprises, and other institutions and organisations. This article also prescribes that the curriculum of technical and related schools, as well as vocational schools, may establish the requirement for students to perform holiday practice, along with the curriculum and duration of such practice. Specific conditions for conducting practical training and holiday practice are regulated by a contract between the school and the facility provider.

For the purposes of this analysis, it is important to point out that on the official website of the Government of Central Bosnia Canton, there is

a Draft Development Strategy of Central Bosnia Canton for the period 2021 - 2027, prepared in April 2021. In the Draft Strategy, the measure "Improvement of pre-school, primary and secondary (especially secondary vocational) education, as well as adult education, aligning with the social and economic needs of Central Bosnia Canton", mentions a strategic project – the enactment of a law on secondary vocational education. However, at the time of writing this analysis, based on available information, it is not evident that a law on secondary vocational education has been adopted in Central Bosnia Canton.

**CONCLUSION:** From the above, it is clear that the topic of practical training is not adequately regulated through laws and secondary legislation in Central Bosnia Canton. Therefore, it would be beneficial for a law on secondary vocational education to be enacted as soon as possible, along with regulations that would more specifically govern the rights and obligations arising from the attendance of practical training at business entities.

## 4.7 HERZEGOVINA-NERETVA CANTON

The Law on Secondary Education, "Official Gazette of Herzegovina-Neretva Canton", No. 08/2000, 04/2004, 05/2004, and 08/2006 (hereinafter referred to as the "Law on Secondary Education of Herzegovina-Neretva Canton") and the Secondary Education Pedagogical Standards and Norms, "Official Gazette of Herzegovina-Neretva Canton", No. 04/2005 are the law and secondary legislation that should regulate practical training in Herzegovina-Neretva Canton.

Article 22 of the Law on Secondary Education of Herzegovina-Neretva Canton stipulates that the method for organising educational groups, education at craft schools, and practical training at vocational schools, as well as the organisation of other contents, is regulated in accordance with pedagogical standards. However, the topic of organising practical training is not covered through the provisions of pedagogical standards.

Article 23 of the Law on Secondary Education of Herzegovina-Neretva Canton prescribes that a class of theoretical and practical training lasts 45 minutes, and a class of practical training lasts 60 minutes if it is conducted outside of the school at the business entity without the presence of a teacher.

The mentioned law and secondary legislation do not provide for the entry into contracts for conducting practical training, payment of financial allowances to students, or payment for meals and transportation.

**CONCLUSION:** From the above, it is clear that the topic of practical training is not adequately regulated through the law and secondary legislation in Herzegovina-Neretva Canton. Therefore, it would be beneficial for a law on secondary vocational education to be enacted as soon as possible, along with a regulation that would more specifically govern the rights and obligations arising from students performing practical training with business entities.

## 4.8 WEST-HERZEGOVINA CANTON

The Law on Education at Secondary Schools, "Official Gazette of West Herzegovina Canton", No. 20/2017 (hereinafter referred to as "Law on Education at Secondary Schools of West Herzegovina Canton") and the Law on Secondary Vocational Education and Training, "Official Gazette of West Herzegovina Canton", No. 22/2013 (hereinafter referred to as "Law on Secondary Vocational Education and Training of Western Herzegovina") are two laws that address the topic of practical training in West Herzegovina Canton.

Regarding the Law on Education at Secondary Schools of West Herzegovina Canton, practical training is mentioned in two articles:

- 🔊 Article 41 states that a practical training class conducted outside of school lasts 60 minutes.
- 🔊 Article 47 stipulates that the method of organising education at trade schools and practical training at vocational schools is prescribed by the Minister of the Ministry of Education, Science, Culture, and Sports of West Herzegovina Canton.

Article 29 of the Law on Vocational Secondary Education and Training of West Herzegovina Canton prescribes that practical training and exercises are conducted at a vocational education institution and/or at a business entity. It also specifies that the total number of hours and material conditions for carrying out practical training and exercises are determined by the curriculum.

Article 30 of the Law on Secondary Vocational Education and Training of West Herzegovina Canton stipulates that the rights and obligations of the vocational education institution, participants, and employers in the implementation of practical training and exercises conducted at the business entity are established by a contract on the implementation of practical training. This contract is concluded between the vocational education

institution and/or employer and a student over the age of 18 years, or between the vocational education institution and/or employer and the parent/guardian of a student under the age of 18 years, or between the vocational education institution and employer or between vocational education institutions.



Article 31 of the Law on Secondary Vocational Education and Training of West Herzegovina Canton stipulates that an employer may enter into a contract for the implementation of practical training, if they have the prescribed workspaces and equipment, and if they appoint a mentor who has the appropriate qualifications and is employed by the employer. The Minister may prescribe the forms for the contracts on the implementation of practical training.


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Article 32 of the Law on Secondary Vocational Education and Training of West Herzegovina Canton prescribes the duties of an employer who enters into a contract for the implementation of practical training:

- a.** To ensure that the participant has the necessary conditions to acquire the prescribed competencies;
- b.** To ensure and implement prescribed occupational safety measures during practical training;
- c.** To regularly pay the student an allowance, if contracted;
- d.** To keep records of the attendance of practical training or exercises;
- e.** To allow the designated teacher from the vocational education institution to directly observe and review the prescribed documentation to monitor the implementation and quality of the practical training and/or exercises;
- f.** To fulfill other obligations agreed upon in the contract for the implementation of practical training.

Article 34 of the Law on Secondary Vocational Education and Training of West Herzegovina Canton specifies the duration of practical training and exercises, noting among other things that:

-  Full-time students in the first year of education may have practical training and exercises for a maximum of 4 hours per day, or 20 hours per week.
-  For full-time students in subsequent years of education, the daily duration of practical training and exercises is regulated according to labour relation regulations and other statutes.

-  A student cannot attend both the vocational education institution and practical training and exercises at the business entity on the same day. Exceptionally, for justified reasons, upon the request of the institution and with prior opinion from the Agency for Pre-school, Primary, and Secondary Education, the Minister may approve a different organisation of education.

Given that a student does not establish an employment relationship with a business entity (employer) in the sense of the Labour Law of the Federation of Bosnia and Herzegovina during the attendance of practical training, and therefore does not have the status of a worker, the daily duration of practical training for full-time students in other years of education should not be tied to regulations governing labour relations. Additionally, another reason lies in the fact that the Labour Law of the Federation of Bosnia and Herzegovina does not contain provisions on the number of hours a student should spend on practical training at a business entity on a daily or weekly basis.

Article 36 of the Law on Secondary Vocational Education and Training of West Herzegovina Canton stipulates that during the performance of practical training and exercises at the business entity, the employer may pay an allowance to the participant, according to the time spent performing the practical training and exercises.

For the purposes of this analysis, it is important to note that a new law on secondary vocational education and training is currently being drafted in West Herzegovina Canton. According to information available on media portals, it is evident that a working version of the law has now been sent to all interested parties for review and comments.

**CONCLUSION:** The provisions of the Law on Secondary Vocational Education and Training of West Herzegovina Canton mention a contract for the implementation of practical training, which is by nature a tripartite contract entered into by the vocational education institution and/or employer and the adult student (or their parent/guardian, if it concerns a minor). However, this law does not prescribe a form for the contract on the implementation of practical training.

According to the provisions of the Law on Secondary Vocational Education and Training of West Herzegovina Canton, the business entity is obligated to ensure occupational safety measures and a mentor. However, this law does not mandate that mentors must complete appropriate training to work with students.



As for the payment of a financial allowance to the student, the business entity is not obliged to pay it, but may do so, if desired. Regarding the provision of a meal and transportation, or payment for a meal and transportation, this is not stipulated by the regulations.

## 4.9 SARAJEVO CANTON

Article 2 of the Regulation on the Organisation and Implementation of Practical Training and Laboratory Work in Secondary Schools in Sarajevo Canton, "Official Gazette of Sarajevo Canton", No. 03/2020 (hereinafter referred to as "Regulation on Practical Training of Sarajevo Canton"), defines practical training/laboratory work as a form of education that is conducted in accordance with educational curricula in school workshops, laboratories, and cabinets, as well as other facilities and spaces for education, equipped in accordance with appropriate standards and/or at business entities that have suitable modern equipment, technical and technological means, and other appropriate conditions, in accordance with the educational curriculum and practical training/laboratory work plan in order to acquire professional competencies necessary for obtaining a III or IV degree of professional qualification prescribed by occupational standards.

This article of the Regulation on Practical Training of Sarajevo Canton also defines some other concepts important for the organisation of practical training, such as:

- ④ A business entity is an economic entity, public institution, or individual independently conducting activities that meet prescribed conditions for carrying out practical training/laboratory work.
- ④ A mentor is an individual who is employed by a business entity, an individual who independently conducts activities, or a teacher of practical training and laboratory work who is employed at a school (with the consent of the business entity) and who is responsible for organising, leading, and monitoring practical training/laboratory work conducted at the business entity.
- ④ A coordinator is an individual who is employed at a school and coordinates the practical training/laboratory work conducted at business entities.

-  A teacher of practical training/laboratory work is an individual who is employed at a school and has the professional qualifications prescribed by the educational curriculum intended for a specific occupation.
-  A contract for the implementation of practical training/laboratory work between the school, student (or legal representative), and the business entity is a written contract that regulates mutual relations, rights, and obligations of the secondary school, student (legal representative), and business entity in relation to organising and conducting the student's practical training/laboratory work at the business entity.

Article 10 of the Regulation on Practical Training of Sarajevo Canton specifies the authorities and obligations that the business entity has in organising and conducting practical training/laboratory work:

- a. Organising the implementation of the practical training/laboratory work plan and ensuring conditions for achieving objectives within a set deadline;
- b. Appointing mentors;
- c. Providing necessary resources for conducting practical training/laboratory work for students;
- d. Ensuring necessary safety measures for student protection at work in accordance with applicable regulations on occupational safety;
- e. Participating in the evaluation of students in accordance with the Regulation on Monitoring, Evaluation, and Grading of Primary and Secondary School Students in the Sarajevo Canton ("Official Gazette of Sarajevo Canton", No. 24/2018);
- f. Cooperating with the coordinator and allowing the coordinator access to the teaching site and to the required documentation, upon the school's request;
- g. Maintaining written documentation on the conduct of practical training/laboratory work;
- h. Providing information about the conduct of practical training/laboratory work upon request by the Chamber of Commerce of Sarajevo Canton or the Ministry of Education, Science, and Youth of Sarajevo Canton;
- i. Participating in the resolution of conflict situations;

- j.** Ensuring the confidentiality of students' personal data in accordance with applicable personal data protection regulations;
- k.** Providing the Chamber of Commerce of Sarajevo Canton with information about the need for conducting practical training/laboratory work on the premises of the business entity;
- l.** Maintaining records of students who attend practical training/laboratory work at the business entity.

Article 11 of the Regulation on Practical Training of Sarajevo Canton specifies the powers and obligations that the school has in organising, conducting, and monitoring practical training/laboratory work:

- a.** Achievement of contents prescribed by the educational curriculum;
- b.** Appointment of teachers who will implement the practical training/laboratory work conducted at the school;
- c.** Continuously equipping the school to maintain the quality of practical training/laboratory work;
- d.** Appointment of a coordinator in cases where practical training/laboratory work is conducted at a business entity;
- e.** Ensuring that an insurance contract is in place for the benefit of students in case of accidents during practical training/laboratory work;
- f.** Maintaining records of concluded contracts for conducting training;
- g.** Cooperation with the business entity and provision of information about students who attend practical training/laboratory work at the business entity;
- h.** Grading students in accordance with the Law on Secondary Education of Sarajevo Canton and the Regulation on Monitoring, Evaluation, and Grading of Primary and Secondary School Students in Sarajevo Canton ("Official Gazette of Sarajevo Canton", No. 24/2018);
- i.** Cooperation with the mentor, visiting the training sites at the business entity, and reviewing the prescribed documentation;



- j.** Providing information about the organisation and implementation of practical training upon request by the Chamber of Commerce of Sarajevo Canton or the Ministry of Education, Science, and Youth of Sarajevo Canton;
- k.** Informing the Chamber of Commerce of Sarajevo Canton about the need for conducting practical training at business entities;
- l.** Participating in the resolution of conflict situations;
- m.** Ensuring the confidentiality of students' personal data in accordance with regulations on personal data protection;
- n.** Ensuring that students acquire appropriate knowledge in the area of occupational safety, to the extent necessary for the profession and educational profile being taught through the educational curriculum;
- o.** Ensuring occupational safety for students attending practical training/laboratory work at school (workshops, laboratories, etc.) in accordance with applicable occupational safety regulations;
- p.** Keeping a logbook of practical training/laboratory work conducted at the business entity;
- q.** Organising medical and sanitary examinations for students if stipulated by the contract for conducting practical training/laboratory work;
- r.** Other powers and obligations stipulated by the Law on Secondary Education of Sarajevo Canton or relevant secondary legislation.

Article 8 of the Regulation on Practical Training of Sarajevo Canton specifies the powers and obligations that the Ministry of Education, Science, and Youth of Sarajevo Canton has in organising, conducting, and monitoring practical training/laboratory work:

- a.** Coordination between the school, the Chamber of Commerce, and the business entity;
- b.** Supervision over the implementation of the rulebook;
- c.** Provision of funds for medical and sanitary examinations for students, if stipulated by the contract for conducting practical training/laboratory work;

- d.** Ensuring funds for the improvement of practical training/laboratory work at schools;
- e.** Decision-making on all matters not regulated by this regulation or other regulations that concern the organisation and implementation of practical training/laboratory work at the school and/or business entity.

Article 9 of the Regulation on Practical Training of Sarajevo Canton stipulates that the Chamber of Commerce of Sarajevo Canton is competent for the organisation of training for mentors for practical training for secondary schools and interested business entities, in accordance with internationally accepted models.

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Article 13 of the Regulation on Practical Training of Sarajevo Canton defines the duration and number of hours of practical training/laboratory work so that classes of general education, vocational-theoretical, and practical training at school last 45 minutes, and classes of practical training/laboratory work at a business entity last 60 minutes. It is also stipulated that the school must ensure that the total student workload from classes and other forms of direct educational work cannot exceed 35 classes per week, with a student not having more than 7 classes of practical training at school per day, or a maximum of 6 hours per day at a business entity, which is 360 minutes. If practical training/laboratory work at a business entity continuously lasts 4 or more hours per day, students must be provided with at least 30 minutes of daily rest.

Article 17 of the Regulation on Practical Training of Sarajevo Canton specifies that when conducting practical training/laboratory work at a business entity, a contract for conducting practical training/laboratory work is concluded, signed by the school, the business entity, and the student/legal representative.

Article 18 of the Regulation on Practical Training of Sarajevo Canton stipulates that the contract for conducting practical training/laboratory work contains:

- a.** Details of contractual parties (school, business entity, and student/legal representative);
- b.** Information about the mentor and coordinator;
- c.** The educational profile subject to the contract;
- d.** Obligations of the business entity in the implementation of practical training/laboratory work;

- e. Obligations of the school in the implementation of practical training at the business entity;
- f. Obligations of the student;
- g. Practical training plan;
- h. Start and duration of practical training;
- i. Place and time of practical training;
- j. Contract duration;
- k. Reasons for termination and cancellation of the contract;
- l. Method for resolving potential disputes;
- m. Date and signatures of contracting parties;
- n. Other mutual rights and obligations of the school and the business entity.

**CONCLUSION:** In terms of regulating the conduct of practical training for students, Sarajevo Canton could be characterised as a canton that has regulated this area, although it has not prescribed some essential elements and/or conditions for a better implementation of practical training. The Regulation on Practical Training of Sarajevo Canton stipulates:

- ④ The obligation of the business entity to provide necessary occupational safety measures for students;
- ④ The obligation of the school to conclude an insurance contract in case of an accident during practical training/laboratory work;
- ④ The obligation of the Ministry of Education of Sarajevo Canton to provide funds for medical and sanitary examinations for students.

Regarding:

- ④ The payment of a financial allowance to students, this is not prescribed by this regulation.
- ④ The provision of free meals to students or payment of appropriate meal allowances, this is not prescribed by this regulation.
- ④ The provision of transportation for students, this is not prescribed by this regulation.
- ④ The obligation of the business entity to keep records of students who attend practical training, this is not prescribed by this regulation. However, this obligation exists based on

federal regulations (Regulation on the Content and Manner of Keeping Records of Workers and Other Persons Engaged in Work).

- ④ The obligation of the school to calculate and pay contributions for pension and disability insurance for students attending practical training at a business entity, this is not prescribed by this regulation. However, this obligation exists based on federal regulations (Law on Pension and Disability Insurance and the Decision on the Amount of Contributions for Pension and Disability Insurance for Persons Insured under Certain Circumstances).
- ④ Prior licencing of the business entity to conduct practical training for a specific educational profile, this is not prescribed by this regulation.
- ④ The obligation of mentors to complete training on the basic pedagogical and didactic knowledge and skills for working with students, this is not prescribed by this regulation. However, the regulation prescribes that the Chamber of Commerce is competent for the organisation of mentor trainings in accordance with internationally accepted models, without further explanation of these models.
- ④ Template for the contract for conducting practical training/ laboratory work as part of this regulation, this is not prescribed by this regulation.

For the purposes of this analysis, the most important provisions of the Regulation on the Implementation of Holiday Practice, "Official Gazette of Sarajevo Canton", No. 05/2018 (hereinafter referred to as "Regulation on Holiday Practice of Sarajevo Canton"), will be presented.

Article 2 of the Regulation on Holiday Practice of Sarajevo Canton defines the basic concepts:

- ④ Holiday practice is the engagement of students on a full-time or part-time basis, long-term or short-term, with a defined monetary compensation or without monetary compensation, and as directed by a coordinator.
- ④ Economic entities are commercial companies, institutions, independent entrepreneurs who have the appropriate equipment, technical and technological means, and other appropriate conditions in accordance with the educational curriculum for certain professions, where holiday practice will be conducted under the supervision of the school.

- ④ A coordinator is a teacher appointed by the school headmaster, upon the recommendation of the professional teacher's council, responsible for monitoring the implementation of students' holiday practice.
- ④ A coordinator appointed by the economic entity is responsible for monitoring student activities during the implementation of holiday practice.

Article 4 of the Regulation on Holiday Practice of Sarajevo Canton stipulates that:

- ④ Not all students are required to undertake holiday practice during their education for certain professions.
- ④ Holiday practice for students from the second to fourth grade is organised during the winter or summer break.
- ④ The duration of holiday practice for second-year students should be a minimum of 10 working days (80 working hours), and for third and fourth-year students a minimum of 15 working days (120 working hours).

Article 8 of the Regulation on Holiday Practice of Sarajevo Canton stipulates that economic entities are required to:

- ④ Ensure and implement prescribed occupational safety measures;
- ④ Provide the student with necessary conditions to achieve the objectives of the holiday practice;
- ④ Appoint a mentor from the business entity to monitor student activities and keep records of the student's attendance of holiday practice;
- ④ Allow the coordinator to review the prescribed documentation for the purpose of monitoring the implementation and quality of holiday practice.

Article 10 of the Regulation on Holiday Practice of Sarajevo Canton stipulates:

- ④ That the rights and obligations of students and contracting parties in the implementation of holiday practice are determined by a contract, which is concluded by the school, the business entity, and a parent.
- ④ That the contract should define the amount of the financial allowance, which a student may receive depending on the

time spent and the work performed during holiday practice, and which is paid by the business entity.

- ⌚ That the contract should also define the method of payment to the student for work performed during the holiday practice.
- ⌚ That the contract should also include the absence of financial allowance, since a financial allowance is not an obligation for the business entity.
- ⌚ That the contract must contain provisions obliging contracting parties to comply with safety measures at work.

An integral part of the Regulation on Holiday Practice of Sarajevo Canton is the form of contract for conducting holiday practice.

## 4.10 CANTON 10

The Law on Secondary Education, "Official Gazette of Canton 10", No. 07/2004, 12/2004, 12/2008, and 01/2017 - subsequent laws (hereinafter referred to as the "Law on Secondary Education of Canton 10") is currently the only law that mentions the topic of practical training in Canton 10.

Article 29 of the Law on Secondary Education of Canton 10 stipulates that practical training at vocational and related schools is conducted in accordance with the curricula at school workshops, laboratories, and cabinets, as well as other educational facilities, equipped in compliance with appropriate standards. This article also mandates that practical training is carried out under the professional supervision of the secondary school at business entities, institutions, and by independent entrepreneurs who have appropriate modern equipment, technical and technological resources, and other suitable conditions in accordance with the curriculum. The conditions, forms, methods, and procedures for conducting practical training, as well as the professional supervision, are regulated by a contract between the secondary school and the business entity, institution, or independent entrepreneur.

Article 30 of the Law on Secondary Education of Canton 10 prescribes that the curriculum of vocational and related secondary schools determines the curriculum for students' holiday practice, while the specific conditions for conducting holiday practice are determined by a contract with the company, institution, or independent entrepreneur.

For the purposes of this analysis, it is important to point out that on the official website of the Government of the Canton 10, there is a Draft Law

on Secondary Vocational Education and Training in Canton 10. This draft was prepared by the Ministry of Science, Education, Culture, and Sport of Canton 10 in July 2016 and was adopted at a session of the Assembly of Canton 10 in March 2017. However, based on available information, it is not evident that a formal Draft Law on Secondary Vocational Education and Training in Canton 10 has been prepared, or has the text of the law been adopted.

**CONCLUSION:** From the above, it is clear that the topic of practical training is not adequately regulated through laws and secondary legislation in the Canton 10. Therefore, it would be beneficial for the Law on Vocational Secondary Education and Training to be enacted as soon as possible, along with a regulation that would more specifically govern the rights and obligations arising from the attendance of practical training by students at business entities.

# 5 | REGULATION OF PRACTICAL TRAINING THROUGH NON-EDUCATIONAL REGULATIONS IN REPUBLIKA SRPSKA

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## 5.1 LABOUR REGULATIONS

Article 1, Paragraph 2 of the Labour Law, “Official Gazette of Republika Srpska”, No. 01/2016, 66/2018, 91/2021 – Decision of the Constitutional Court, 119/2021, and 112/2023 (hereinafter referred to as the “Labour Law of Republika Srpska”) defines an employment relationship as the relationship between an employer and a worker, which is established by: entering into an employment contract, a decision on admission, a decision on election and appointment, and other legal bases regulated by specific laws.

Article 5 of the Labour Law of Republika Srpska defines a worker as a natural person who works for an employer and has rights and obligations from the employment relationship based on one of the grounds from Article 1, Paragraph 2 of the Labour Law of Republika Srpska, and who is registered in the Unified System for the Registration, Control, and Collection of Contributions. This article defines an employer as a domestic or foreign legal or natural person with whom the worker is in an employment relationship based on one of the legal grounds from Article 1, Paragraph 2 of the Labour Law of Republika Srpska.

Article 204 of the Labour Law of Republika Srpska stipulates that, for performing tasks that are by nature such that they do not last longer than 90 working days of a calendar year and do not constitute jobs for which an employment contract is concluded, the employer may conclude a contract for performing temporary and occasional jobs with:

- a. An unemployed person;
- b. A worker who works part-time – up to full-time;



- c. A member of a youth or student cooperative, in accordance with specific regulations;
- d. A recipient of a pension.

Article 205 of the Labour Law of Republika Srpska stipulates that an employer may conclude a contract for a specific task with a certain person for the performance of tasks that are outside the employer's activities, which involve the independent production or repair of a specific item, or the independent execution of a specific physical or intellectual job.

Article 206 of the Labour Law of Republika Srpska stipulates that an employer may conclude a professional training contract with a person for the purpose of performing an internship or passing a professional exam when this is required by law or other regulation as a special condition for independent work in the profession. This article also provides that an employer may enter into a contract for professional development with a person who wishes to improve their skills and acquire special knowledge and abilities for work in their profession, or to undergo a specialisation, for a period determined by the development or specialisation curriculum.

From the cited articles of the Labour Law of Republika Srpska, it is clear that a student, while attending practical training at a business entity, does not enter into an employment relationship with the business entity, does not acquire the status of a worker, nor can the performance of their tasks during practical training be subsumed under the contracts mentioned in the Labour Law of Republika Srpska.

## 5.2 HEALTH AND SAFETY REGULATIONS

Article 4, Paragraph 1, Item v) of the Law on Occupational Safety, "Official Gazette of Republika Srpska", No. 01/2008 and 13/2010 (hereinafter referred to as the "Law on Occupational Safety of Republika Srpska") stipulates that the right to protection and health at work includes students and trainees who are undergoing practical training at a business entity, and the employer is responsible for ensuring their health and safety at work.

From this article of the Law on Occupational Safety of Republika Srpska, it is clear that the provisions of this law apply to students attending practical training and that the business entity is obliged to ensure and implement occupational safety measures.

### 5.3 REGULATIONS ON THE PROTECTION OF THE POPULATION FROM INFECTIOUS DISEASES

Article 20 of the Law on Protection of the Population from Infectious Diseases, “Official Gazette of Republika Srpska”, No. 90/2017, 42/2020 – other regulations, 98/2020, and 63/2022 (hereinafter referred to as “Law on Protection of the Population from Infectious Diseases of Republika Srpska”) stipulates that, in order to prevent the transmission of infectious diseases, the following persons are placed under sanitary supervision:

- a.** Those involved in the production, processing, and trade of food, except for persons employed in the production of strong alcoholic beverages, wine, vinegar, and acetic acid, and persons employed at food trading facilities where only originally packaged food is traded, including persons employed in the transport of exclusively originally packaged food;
- b.** Those involved in maintaining systems for supplying the population with drinking water;
- c.** Those involved in the production of cosmetic products;
- d.** Those working with pre-school age children in the fields of education and upbringing and student standards;
- e.** Those working at children’s playrooms;
- f.** Those providing facial and body care and beautification services;
- g.** Those involved in the production, packaging, and dispensing of medicines and medical devices;
- h.** Healthcare workers, health associates, and other workers who are employed in an organisational unit of a health institution or in a health institution that provides health services in the areas of: intensive care, neonatal care, paediatric departments for inpatient treatment, inpatient burn treatment, transplantation, cardio surgery, neurosurgery, vascular surgery, abdominal surgery, orthopaedics, traumatology, urology, obstetrics, gynaecology with inpatient treatment, maxillofacial surgery, otorhinolaryngology with inpatient treatment, ophthalmology with inpatient treatment, thoracic surgery, plastic and reconstructive surgery, paediatric surgery, general surgery, haemodialysis, dentistry, and oncology and haematology;

- i. Those engaged in direct user support, care, immediate assistance, and care management of users at social protection institutions.

Article 21, Paragraph 6 of the Law on Protection of the Population from Infectious Diseases of Republika Srpska stipulates that the employer, or the individual performing practical training for their own needs, involving the tasks mentioned in Article 20, points 1) to 6), bears the costs of the sanitary supervision described in Paragraph 2 of this article.

Article 21, Paragraph 2 of the Law on Protection of the Population from Infectious Diseases of Republika Srpska specifies that sanitary supervision includes a sanitary examination and monitoring of carriers identified through the sanitary examination, which is conducted for individuals mentioned in Article 20 upon employment and then every 6 months, and more frequently, if there are epidemiological indications for this.

From the cited articles of the Law on Protection of the Population from Infectious Diseases of Republika Srpska, it is clear that sanitary supervision is also conducted in case of students during their practical training at a business entity.

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## 5.4 TAX TREATMENT REGULATIONS

Article 8, Paragraph 4, Point 5 of the Income Tax Law, "Official Gazette of Republika Srpska", No. 60/2015, 05/2016 – correction, 66/2018, 105/2019, 123/2020, 49/2021, 119/2021, 56/2022, and 112/2023 (hereinafter referred to as "Income Tax Law of Republika Srpska") stipulates that income tax on income earned on another basis is not paid on allowances to students attending practical training at a business entity, provided the training is conducted in accordance with regulations governing secondary education, up to an amount of 50% of the lowest wage in Republika Srpska.

Article 3, Paragraph 1, Item 7 of the Income Tax Law of Republika Srpska states that income tax is calculated and paid on other income.

Article 4, Paragraph 3 of the Income Tax Law of Republika Srpska stipulates that the tax on other income is paid at a rate of 13%.

Article 51 of the Income Tax Law of Republika Srpska defines "other income" as all income earned by an individual on any basis, except for the

income from Article 3, Items 1 to 6 of this law, unless it is exempted in accordance with this law.

Article 52, Item 8 of the Income Tax Law of Republika Srpska specifies that other income includes allowances to students attending practical training at a business entity above the amount from Article 8, Paragraph 4, Item 5.

From the cited provisions of the Income Tax Law of Republika Srpska, it is clear that income tax is not paid on allowances up to the amount prescribed by this law. Allowances exceeding the amount prescribed by this law are subject to tax on other income.

## 5.5 PENSION AND DISABILITY INSURANCE REGULATIONS

Article 17 of the Law on Pension and Disability Insurance, "Official Gazette of Republika Srpska", No. 134/2011, 82/2013, 96/2013 – Decision of the Constitutional Court, 103/2015, 111/2021, 15/2022, 132/2022 and 43/2023 – Decision of the Constitutional Court (hereinafter referred to as "Law on Pension and Disability Insurance of Republika Srpska") lists insured persons covered by mandatory insurance under certain circumstances. Thus, Item v) prescribes that a student attending practical training, or professional practice at a business entity, is a person who is mandatorily insured against disability resulting from work injury and occupational diseases.

Article 18 of the Law on Pension and Disability Insurance of Republika Srpska stipulates that, in order to acquire the status of an insured person, the contributor is obliged to submit an application for the person in these circumstances to the Unified System for Registration, Control, and Collection of Contributions in accordance with the law regulating the field of taxes.

Article 7, Paragraph 2, Item 5 of the Law on Contributions, "Official Gazette of Republika Srpska", No. 114/2017, 112/2019, 49/2021, 119/2021, 56/2022, 132/2022, and 112/2023 (hereinafter referred to as "Law on Contributions of Republika Srpska") prescribes that a student attending practical training, or professional practice at a business entity, is liable for pension and disability insurance contributions.

Article 14 of the Law on Contributions of Republika Srpska stipulates that for persons from Article 7, Paragraph 2, Item 5 (a student attending practical training, or professional practice at a business entity), the contribution base is 20% of the average gross wage in Republika Srpska for the

previous year, according to data published by the Institute of Statistics of Republika Srpska in the "Official Gazette of Republika Srpska".

Article 19, Item 3 of the Law on Contributions of Republika Srpska prescribes that the educational institution is the contributor for the contribution payer from Article 7, Paragraph 2, Item 5 (a student attending practical training, or professional practice at a business entity).

Article 22, Paragraph 2, Item 1 of the Law on Contributions of Republika Srpska stipulates that the contribution rate for pension and disability insurance for contribution payers from Article 7 (which includes students attending practical training or professional practice at a business entity) is 4.5%.

Article 23 of the Law on Contributions of Republika Srpska stipulates that the contribution payer from Articles 17, 18, and 19 (which includes the educational institution) is obliged to report the contribution obligation to the Tax Administration of Republika Srpska by the end of the month for the previous month for each contribution payer on the form for monthly tax withholding report, which is determined by the regulations on income tax.

The official website of the Tax Administration of Republika Srpska contains the Form PD3100 - Registration/Change/Deregistration of Contributions among the forms for the Unified System for Registration, Control, and Collection of Contributions. This website also publishes the Insurance Basis Codebook from which it is evident that Form PD3100 - Registration/Change/Deregistration of Contributions is used for the registration of students attending practical training, or professional practice at a business entity (code number: 24).

The official website of the Tax Administration of Republika Srpska contains the Form 1002 – Monthly Tax Withholding Report (DL6 – Special Contributions Payments). The document "Overview of Types of Special Contributions Payments on DL6 (VI6)", which is also published on this website, indicates that this form is used for paying contributions for pension, disability and health insurance for students attending practical training and professional practice at a business entity (code number: 15).

From the cited provisions of the Law on Pension and Disability Insurance of Republika Srpska and the Law on Contributions of Republika Srpska, it is clear that students attending practical training are entitled to pension and disability insurance, and that the educational institution, by applying the prescribed forms, is obliged to register the student and pay the appropriate contributions.

## 5.6 HEALTH INSURANCE REGULATIONS

Article 18, Item 1 of the Law on Mandatory Health Insurance, "Official Gazette of Republika Srpska", No. 93/2022 and 132/2022 (hereinafter referred to as "Law on Mandatory Health Insurance of Republika Srpska") stipulates that a student attending practical training, or professional practice at a business entity, is a person who is mandatorily insured against work-related injuries and occupational diseases to ensure the right to health care, regardless of the determined status of the insured person under any of the bases regulated by this law.

However, further analysis of the Law on Contributions of Republika Srpska does not show that the basis and rate of contributions for health insurance have been prescribed. Therefore, it is strongly recommended that this law be amended to prescribe the basis and rate of contributions for health insurance, just as this has been done for pension and disability insurance.


# 6 | REGULATION OF PRACTICAL TRAINING IN THE EDUCATIONAL REGULATIONS OF REPUBLIKA SRPSKA

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Article 44 of the Law on Secondary Education of Republika Srpska, "Official Gazette of Republika Srpska", No. 41/2018, 35/2020, 92/2020, and 55/2023 (hereinafter referred to as the "Law on Secondary Education of Republika Srpska") stipulates that practical training is conducted in accordance with the curricula at schools (practical training cabinets, school workshops, and other facilities equipped for teaching in accordance with appropriate standards) and at business entities outside the school. This article also specifies that practical training can be carried out at business entities for at least 25% of the total hours of practical training.

Article 45 of the Law on Secondary Education of Republika Srpska specifies that at secondary vocational and technical schools, education can also be carried out as part of the dual education system, in accordance with the curricula of specific professions and occupations, and that practical training in the dual education system takes place entirely at business entities, with provided allowance and mentorship.

This article also stipulates:

-  That the forms, procedures, conditions, duration, and rights and obligations of students and employers for the implementation of the dual education system and practical training at business entities are regulated by contracts on the dual education system and on conducting practical training at business entities, or by a contract between the school and the employer and a contract between the employer, the student's parents, and the school.

- ④ That the verification of the conditions for conducting practical training at business entities is carried out by the Chamber of Commerce of Republika Srpska.
- ④ That the mentor is an individual who is employed by the employer and has passed the mentor exam conducted by the Chamber of Commerce of Republika Srpska.

Article 46 of the Law on Secondary Education of Republika Srpska stipulates that both the school and the employer are obliged to train students in basic occupational safety measures during practical training.

Article 56 of the Law on Secondary Education of Republika Srpska stipulates that a class of theory, exercises, and practical training at school last 45 minutes, while a class of practical training conducted at business entities and other legal entities outside of school lasts 60 minutes.

Article 4 of the Regulation on the Method of Educating Students in the Dual Education System and Practical Training at the Business Entity, "Official Gazette of Republika Srpska", No. 05/2024 (hereinafter referred to as "Regulation on the Method of Educating Students in the Dual Education System and Practical Training at the Business Entity of Republika Srpska") prescribes that practical training in the dual education system is conducted in accordance with the curriculum of the specific profession and occupation. This article also specifies that practical training in the dual education system takes place entirely at business entities, with provided allowance and mentorship.

Article 5 of the Regulation on the Method of Educating Students in the Dual Education System and Practical Training at the Business Entity of Republika Srpska stipulates that practical training at the business entity is conducted in accordance with the curriculum of the specific profession and occupation. This article also specifies that practical training at the business entity is carried out for at least 25% of the total hours of practical training. Practical training at the business entity is implemented at one or more business entities, with mentorship and the possibility of compensation.

Article 7 of the Regulation on the Method of Educating Students in the Dual Education System and Practical Training at the Business Entity of Republika Srpska stipulates that the dual education system and practical training at the business entity are implemented in accordance with the Law on Secondary Education and the school calendar. This article also specifies that the duration of a class of practical training at the business entity lasts 60 minutes, with a maximum of 6 hours per day.



Article 8 of the Regulation on the Method of Educating Students in the Dual Education System and Practical Training at the Business Entity of Republika Srpska stipulates that the protection of students' rights in the dual education system and during practical training at the business entity is ensured in accordance with regulations governing the field of health care, student insurance, and occupational safety in compliance with the Law on Secondary Education of Republika Srpska.

Article 9 of the Regulation on the Method of Educating Students in the Dual Education System and Practical Training at the Business Entity of Republika Srpska stipulates that the participants in the dual education system and practical training at the business entity are: the student, the employer, and the school.

Article 9 of the Regulation on the Method of Educating Students in the Dual Education System and Practical Training at the Business Entity of Republika Srpska also specifies that the employer is an active participant in the dual education system and practical training who:

- a. Enables the implementation of part of the learning through the dual education system and practical training at the business entity in accordance with the curriculum of the specific profession and occupation;
- b. Ensures the spatial and material conditions for the implementation of the dual education system and practical training at the business entity;
- c. Provides a mentor or other designated person who is employed by the employer to work with students;
- d. Ensures a motivating and safe environment for students;
- e. Cooperates with the school and the practical training coordinator;
- f. Informs the school about student attendance of practical training at the business entity;
- g. Pays the agreed monthly allowance to the student who is part of the dual education system;
- h. In cooperation with the school, facilitates the adaptation of the educational process for students with developmental disabilities;
- i. Implements prescribed occupational safety measures during the implementation of the dual education system and practical training at the business entity;

- j.** Provides the student with appropriate work clothing or protective equipment, depending on the profession and occupation.

This article also stipulates that the employer, in accordance with a general act or contract, may provide transportation and meals for the student.

Article 10 of the Regulation on the Method of Educating Students in the Dual Education System and Practical Training at the Business Entity of Republika Srpska stipulates that the forms, procedures, conditions, duration, rights, and obligations of the school, employer, and student during the implementation of the dual education system and practical training at the business entity are regulated by contracts on the dual education system and on conducting practical training at the business entity, or by a contract between the school and the employer and a contract between the employer, the student's parents, and the school.

Article 11 of the Regulation on the Method of Educating Students in the Dual Education System and Practical Training at the Business Entity of Republika Srpska stipulates that the contract on the dual education system and practical training at the business entity is concluded between the school and the employer, in written form, before the start of the school year, and that after concluding this contract, a contract is concluded between the employer, the student's parents, and the school. The contract on conducting practical training at the business entity, in exceptional cases, can also be concluded during the school year.

Article 12 of the Regulation on the Method of Educating Students in the Dual Education System and Practical Training at the Business Entity of Republika Srpska stipulates that the contract between the school and the employer includes:

- a.** Basic information about contracting parties;
- b.** Name and duration of the contract;
- c.** Number of students, grade, profession, and specialty;
- d.** Rights and obligations of contracting parties;
- e.** Reasons for termination of the contract;
- f.** Method for resolving potential disputes;
- g.** Other elements significant to contracting parties;
- h.** Date and signatures of contracting parties.

This article also stipulates that the contract between the employer, the student's parents, and the school includes:

- a.** Basic information about contracting parties;
- b.** Name and duration of the contract;
- c.** Rights and obligations of contracting parties;
- d.** Location and schedule for the implementation of practical training;
- e.** Amount of allowance;
- f.** Reasons for termination of the contract;
- g.** Method for resolving potential disputes;
- h.** Other elements significant for contracting parties;
- i.** Date and signatures of contracting parties.

The contract between the employer, the student's parents, and the school related to the dual education system includes the amount of allowance as a mandatory element.

Article 15 of the Regulation on the Method of Educating Students in the Dual Education System and Practical Training at the Business Entity of Republika Srpska stipulates that the mentor is a person who is employed by the employer and has passed the mentor exam. If unable to provide a mentor, the employer designates another person to work with students during the practical training at the business entity. This article also stipulates that the training of mentors is conducted by the Chamber of Commerce of Republika Srpska according to curricula prescribed by the Pedagogical Institute of Republika Srpska with the consent of the Minister.

Article 18 of the Regulation on the Method of Educating Students in the Dual Education System and Practical Training at the Business Entity of Republika Srpska stipulates that schools provide identification cards for students in the dual education system and practical training at the business entity, which include the following information:

- a.** Card number;
- b.** Student's name and surname;
- c.** Student's photograph;
- d.** Name and location of the school they attend;
- e.** Profession and occupation.

Article 4 of the Regulation on the Method of Educating Students at the Business Entity, "Official Gazette of Republika Srpska", No. 65/2019 and 12/2021 (hereinafter referred to as "Regulation on the Method of Educating Students at the Business Entity of Republika Srpska") stipulates that education at the business entity is implemented in accordance with the school calendar, according to the curriculum, and that the duration of a class of practical training at the business entity lasts 60 minutes, with a maximum of 6 hours per day.

Article 8 of the Regulation on the Method of Educating Students at the Business Entity of Republika Srpska stipulates that the protection of students' rights during education at the business entity is ensured in accordance with regulations governing the field of secondary education, and in accordance with regulations governing the field of labour relations and occupational safety.

Article 9 of the Regulation on the Method of Educating Students at the Business Entity of Republika Srpska stipulates that the employer, for the purpose of conducting student education, must ensure:

- a.** The performance of activities that enable the implementation of the educational content, prescribed by the relevant curriculum;
- b.** The availability of space, equipment, resources, and personnel for the implementation of practical training necessary for a specific occupation;
- c.** The application of safety and health protection measures at work;
- d.** That no bankruptcy or liquidation proceedings were initiated against the employer;
- e.** That there is a mentor, a person who is employed by the employer, who directly ensures that the contents prescribed by the curriculum are implemented during practical training at the business entity;
- f.** That the mentor(s) have not been convicted of criminal offences against life and limb, sexual integrity offences, sexual abuse, and exploitation of a child.

Article 11 of the Regulation on the Method of Educating Students at the Business Entity of Republika Srpska stipulates that a practical training contract is concluded between the school and the employer, in written form, in accordance with the curriculum.

This article also specifies that after the entry into a practical training contract, an individual contract is concluded between the employer, the school, and the student, or the parents.

Article 12 of the Regulation on the Method of Educating Students at the Business Entity of Republika Srpska stipulates that the practical training contract contains:

- a.** Business name and seat of the employer;
- b.** Name and seat of the school;
- c.** Educational profile that is the subject of the contract;
- d.** Obligations of the school in relation to the implementation of practical training;
- e.** Obligations of the employer in relation to the implementation of practical training;
- f.** Obligations of the student to adhere to work discipline and appropriate use of technology;
- g.** Location and schedule for the implementation of practical training;
- h.** Duration of the contract;
- i.** Reasons for termination and cancellation of the contract;
- j.** Method for resolving potential disputes;
- k.** Date and signatures of contracting parties.

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Article 18 of the Regulation on the Method of Educating Students at the Business Entity of Republika Srpska stipulates that the individual contract between the employer, the school, and the student, or the parents contains:

- a.** Business name and seat of the employer;
- b.** Student's name, surname, and residence address;
- c.** Name and surname of the parent or other legal representative of the student and their address;
- d.** Name and seat of the school attended by the student;
- e.** Name of the educational profile;
- f.** Obligation of the employer to organise and implement practical training in accordance with the curriculum;
- g.** Location and time of practical training;

- h. Obligation of the student to regularly attend practical training at the business entity;
- i. Student's obligations regarding time spent attending practical training, learning, safety, and health protection practical training at the business entity;
- j. Duration of the contract;
- k. Reasons for termination and cancellation of the contract;
- l. Method for resolving potential disputes;
- m. Date and signatures of contracting parties;
- n. Financial security;
- o. Other elements significant to contracting parties.

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Article 23 of the Regulation on the Method of Educating Students at the Business Entity of Republika Srpska stipulates that the mentor participates in the implementation of practical training and, together with the coordinator of practical training or the practical training teacher, continuously monitors the student's progress with the aim of acquiring appropriate competencies. This article also specifies that the training of mentors is conducted by the Chamber of Commerce of Republika Srpska according to curricula prescribed by the Pedagogical Institute of Republika Srpska.

Article 24 of the Regulation on the Method of Educating Students at the Business Entity of Republika Srpska stipulates that the employer provides the student attending practical training at the business entity with:

- a. Personal protection equipment for work;
- b. Transportation, if organised for employees at the employer;
- c. Reimbursement of meal expenses in accordance with the employer's general act;
- d. Insurance in case of injury during practical training at the business entity, in accordance with the law.

**CONCLUSION:** When it comes to secondary legislation in Republika Srpska, two regulations regulate practical training in Republika Srpska: the Regulation on the Method of Educating Students in the Dual Education System and Practical Training at the Business Entity of Republika Srpska, and the Regulation on the Method of Educating Students at the Business Entity of Republika Srpska.

The Regulation on the Method of Educating Students in the Dual Education System and Practical Training at the Business Entity of Republika Srpska

makes a distinction between practical training in the dual education system, which takes place entirely at the business entity (with provided allowance and mentorship), and practical training at the business entity, which is carried out for at least 25% of the total hours of practical training (with mentorship and the possibility of allowance).

Although the Regulation on the Method of Educating Students in the Dual Education System and Practical Training at the Business Entity of Republika Srpska describes the types of contracts in a confusing way, it can be concluded from the provisions of this regulation that a contract between the school and the business entity is first concluded for the dual education system, followed by a contract between the business entity, the student's parents, and the school. The same sequence in terms of concluding contracts applies to practical training at the business entity.

The Regulation on the Method of Educating Students in the Dual Education System and Practical Training at the Business Entity of Republika Srpska was issued in 2024, and the Regulation on the Method of Educating Students at the Business Entity of Republika Srpska was issued in 2019 (amended in 2021). Since these 2 regulations regulate the same area and overlap to a certain extent in terms of content, it is recommended that the Regulation on the Method of Educating Students in the Dual Education System and Practical Training at the Business Entity of Republika Srpska be amended in such a manner that following its entry into force, it supersedes the Regulation on the Method of Educating Students at the Business Entity of Republika Srpska.

# 7 | REGULATION OF PRACTICAL TRAINING THROUGH NON-EDUCATIONAL REGULATIONS IN BRČKO DISTRICT

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## 7.1 LABOUR REGULATIONS

Article 2 of the Labour Law of Brčko District of Bosnia and Herzegovina, "Official Gazette of Brčko District of Bosnia and Herzegovina", No. 34/2019, 02/2021, 06/2021, and 15/2022 (hereinafter referred to as "Labour Law of Brčko District") defines some of the basic terms mentioned in this law, such as:

- 🔊 An employer is a domestic or foreign legal entity or an entrepreneur with whom the employee has an employment relationship based on one of the legal bases prescribed by this law;
- 🔊 An employee is a natural person who is employed by an employer based on an employment contract, or other contracts through which the right to work is obtained;
- 🔊 An employment relationship is the relationship between an employer and an employee, established by entering into an employment contract and the employee starting work.

Article 40 of the Labour Law of Brčko District of Bosnia and Herzegovina stipulates that in case of jobs that by their nature do not last longer than 90 working days in a calendar year and are not positions for which an employment contract is concluded, the employer may enter into a contract for performing temporary and occasional jobs with:

- 🔊 An unemployed person;
- 🔊 An employee working part-time, up to full-time;



### A recipient of pension.

Article 42 of the Labour Law of Brčko District of Bosnia and Herzegovina prescribes that for the purpose of professional training for independent work, the employer may enter into an employment contract with an intern. An intern is a person who completed secondary or higher education, or obtained a university degree and who is establishing an employment relationship in that profession for the first time and is required by law to pass a professional exam or needs work experience for independent work in the profession.

Article 44 of the Labour Law of Brčko District of Bosnia and Herzegovina stipulates that an employer may enter into a contract for professional training without establishing an employment relationship with a person for the purpose of gaining work experience or passing a professional exam when it is prescribed by law or other regulation as a special condition for independent work in the profession. This article also stipulates that an employer may enter into a contract for professional advancement with a person who wishes to professionally advance and acquire special knowledge and skills for work in their profession, or to undertake specialisation, for a period determined by the training or specialisation programme.

From the cited articles of the Labour Law of Brčko District of Bosnia and Herzegovina, it is clear that a student during practical training at a business entity does not establish an employment relationship with the business entity, does not acquire the status of an employee, and their work during practical training cannot be classified under the contracts mentioned in the Labour Law of Brčko District of Bosnia and Herzegovina.

## 7.2 HEALTH AND SAFETY REGULATIONS

Article 4 of the Law on Safety and Health Protection of Workers at Work, "Official Gazette of Brčko District of Bosnia and Herzegovina", No. 20/2013 and 07/2021 (hereinafter referred to as "Law on Safety and Health Protection of Workers at Work of Brčko District of Bosnia and Herzegovina") stipulates that the right to safety and health protection, among other things, is granted to students attending practical training at business entities and educational institutions, with safety and health protection provided by the employer and educational institutions.

Article 13 of the Law on Safety and Health Protection of Workers at Work of Brčko District of Bosnia and Herzegovina prescribes that the employer is obliged to:

- a.** a) By adopting a written act, appoint a worker to handle safety and health protection tasks;
- b.** Inform workers and their representatives about the introduction of new technologies and work tools, as well as about the dangers of injuries and health damage that arise from their introduction, and in such cases issue appropriate instructions for safe work;
- c.** Train workers for safe and healthy work;
- d.** Ensure that workers use personal safety equipment at work;
- e.** Ensure the maintenance of personal safety equipment at work in proper condition;
- f.** Engage an authorised organisation to carry out preventive and periodic inspections and tests of work equipment, as well as preventive and periodic tests of work environment conditions and risk assessment;
- g.** Ensure, based on the risk assessment and the evaluation of an authorised health institution, prescribed medical examinations of workers in accordance with this law;
- h.** Provide necessary conditions for first aid, rescue, and evacuation in case of danger;
- i.** Stop any type of work that poses an immediate danger to the life or health of workers.

Additionally, this article stipulates that the employer is obliged to collectively insure workers against work-related injuries and occupational diseases with an appropriate insurance company.

Although the Law on Safety and Health Protection of Workers at Work of Brčko District of Bosnia and Herzegovina contains a provision about its applicability in cases of practical training of students at a business entity, it is recommended that this law be amended to define measures of workplace protection in a separate article.

## 7.3 REGULATIONS ON PROTECTION OF THE POPULATION FROM INFECTIOUS DISEASES

Article 20 of the Law on Protection of the Population from Infectious Diseases of Brčko District of Bosnia and Herzegovina, "Official Gazette of Brčko District of Bosnia and Herzegovina", No. 41/2020 (hereinafter referred to as the "Law on Protection of the Population from Infectious Diseases of Brčko District of Bosnia and Herzegovina") stipulates that, in order to prevent the transmission of infectious diseases, individuals who work in the following areas are placed under sanitary supervision:

- a. In the production, processing, and trade of food;
- b. In maintaining systems for supplying the population with drinking water;
- c. In the production of cosmetic products;
- d. In pre-school children's education and care, and student welfare;
- e. In facilities for daily care of children and in children's playrooms;
- f. In providing face and body care and beautification services;
- g. As healthcare workers and associates who provide health services, as well as other workers who are in contact with patients;
- h. In the production, packaging, and dispensing of medicines and medical devices;
- i. In social protection facilities and care for adults, the elderly, and the infirm;
- j. Individuals who perform practical training in the jobs mentioned in Items a) to i) of this paragraph.

Article 21, Paragraph 1 of the Law on Protection of the Population from Infectious Diseases of Brčko District of Bosnia and Herzegovina stipulates that sanitary supervision consists of health examinations of individuals employed in certain jobs to detect, prevent, and suppress infectious diseases. Paragraph 2 of this article prescribes that sanitary supervision includes a sanitary examination and monitoring of pathogen carriers detected by the sanitary examination, which in case of individuals from Article 20 of this law is conducted upon employment and then every 6 months, or more frequently, if there are epidemiological indications. Paragraph 6 of this article stipulates that the employer or educational

institution that sends an individual to perform practical training in jobs from Article 20, Items a) to h) of this law, bears the costs of the sanitary supervision mentioned in paragraph 2 of this article.

From the cited articles of the Law on Protection of the Population from Infectious Diseases of Brčko District of Bosnia and Herzegovina, it is clear that sanitary supervision is also carried out in case of students during their practical training at a business entity.

## 7.4 TAX TREATMENT REGULATIONS

Article 4 of the Income Tax Law of Brčko District of Bosnia and Herzegovina, "Official Gazette of Brčko District of Bosnia and Herzegovina", No. 60/2010, 14/2017, 24/2020, 21/2022, and 45/2022 (hereinafter referred to as the "Income Tax Law of Brčko District of Bosnia and Herzegovina") lists natural persons residing in Brčko District who are not subject to income tax. Students performing practical training at business entities are not mentioned among these individuals.

Article 6 of the Income Tax Law of Brčko District of Bosnia and Herzegovina lists types of income that are not considered income, while Article 7 of the Income Tax Law of Brčko District of Bosnia and Herzegovina lists types of income that are considered income, but are not subject to income tax. The income that students would earn by performing practical training at business entities is not listed among these.

Given the cited provisions of the Income Tax Law of Brčko District of Bosnia and Herzegovina, it is clear that tax should be calculated, withheld and paid on allowances received by students during their practical training at a business entity.

Therefore, it is recommended that the Income Tax Law of Brčko District of Bosnia and Herzegovina be amended so that allowances paid to students during their practical training at a business entity (e.g., financial allowance, meal and transportation allowance) are included among the types of income that are not subject to income tax, or that relevant provisions of this law establish the amount of the tax-exempt allowance that would be paid to students during their practical training at a business entity.

## 7.5 PENSION AND DISABILITY INSURANCE REGULATIONS

Brčko District does not have a Law on Pension and Disability Insurance. The Law on Pension and Disability Insurance of the Federation of Bosnia and Herzegovina or the Law on Pension and Disability Insurance of Republika Srpska apply to natural persons residing in Brčko District, if they are in an employment relationship with an employer headquartered in the Federation of Bosnia and Herzegovina or in Republika Srpska. However, it is unclear whether the provisions of these two laws apply to students attending practical training.

## 7.6 HEALTH INSURANCE REGULATIONS

The Law on Health Insurance of Brčko District of Bosnia and Herzegovina, "Official Gazette of Brčko District of Bosnia and Herzegovina", No. 19/2020 – consolidated text and 14/2024 (hereinafter referred to as "Health Insurance Law of Brčko District of Bosnia and Herzegovina"), does not stipulate that students attending practical training have the right to health care for work-related injuries and occupational diseases. Therefore, it is recommended that the Law on Health Insurance of Brčko District of Bosnia and Herzegovina be amended so that students attending practical training are granted this right.

# 8 | REGULATION OF PRACTICAL TRAINING IN THE EDUCATIONAL REGULATIONS OF BRČKO DISTRICT

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Article 26, Paragraph 3 of the Law on Education at Primary and Secondary Schools of Brčko District of Bosnia and Herzegovina, "Official Gazette of Brčko District of Bosnia and Herzegovina", No. 20/2020 – consolidated text, 24/2020, 01/2023, and 31/2023 (hereinafter referred to as the "Law on Education at Primary and Secondary Schools of Brčko District of Bosnia and Herzegovina") stipulates that, when establishing secondary vocational schools, the founder is obliged to ensure conditions for conducting practical training and work, which can take place at school workshops for practical training and workspaces that meet the minimum material and technical conditions for conducting practical training owned by other legal entities, based on a contract or cooperation agreement.

Article 34, Paragraph 6 of the Law on Education at Primary and Secondary Schools of Brčko District of Bosnia and Herzegovina specifies that, depending on the educational profile, the curriculum determines the ratio between general education, professional theory, and practical parts for each type of secondary school.

Article 40, Paragraph 5 of the Law on Education at Primary and Secondary Schools of Brčko District of Bosnia and Herzegovina stipulates that a practical training class conducted at business entities and other institutions lasts 60 minutes, based on a concluded contract for conducting practical training.

Article 93, Paragraph 3 of the Law on Education at Primary and Secondary Schools of Brčko District of Bosnia and Herzegovina states that practical training at a secondary school is conducted by teachers and teaching associates with professional qualifications specified in the curriculum.

Article 99 of the Law on Education at Primary and Secondary Schools of Brčko District of Bosnia and Herzegovina stipulates that, within a 40-hour week at primary and secondary schools, in accordance with pedagogical standards and norms, the maximum number of teaching classes of all types and forms of direct educational work can be:

- 🕒 25 classes for a teacher;
- 🕒 28 classes for a practical training teacher;
- 🕒 30 classes for a teaching associate.

**CONCLUSION:** From the above, it is clear that the Law on Education at Primary and Secondary Schools of Brčko District of Bosnia and Herzegovina does not adequately regulate the area of practical training. Therefore, it is recommended that a regulation on conducting practical training be adopted as soon as possible to regulate basic concepts, objectives, and stakeholders in case of practical training, as well as the rights and obligations of all stakeholders, just as it is regulated in the regulations of certain cantons in the Federation of Bosnia and Herzegovina and in Republika Srpska.

# 9 | RECOMMENDATIONS FOR IMPROVING PRACTICAL TRAINING IN THE FEDERATION OF BOSNIA AND HERZEGOVINA

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Obstacle	Explanation	Recommendation
<b>1. Absence of a law or secondary legislation governing the conduct of practical training in all 10 cantons</b>	Five cantons have regulations on the organisation of practical training (Bosnia-Podrinje Canton, Goražde, Una-Sana Canton, Zenica-Doboj Canton, Tuzla Canton, Sarajevo Canton), while the remaining five do not have them (West Herzegovina Canton, Canton 10, Central Bosnia Canton, Herzegovina-Neretva Canton, Posavina Canton).	It is recommended that the competent authorities of the 5 cantons (West Herzegovina Canton, Canton 10, Central Bosnia Canton, Herzegovina-Neretva Canton, Posavina Canton) adopt regulations on the conduct of practical training.



Obstacle	Explanation	Recommendation
<b>2. Inconsistency in the regulations governing practical training</b>	The 5 cantons that have regulations governing practical training regulate some of the most important factors in the organisation of practical training in an inconsistent manner, such as: the mandatory or non-mandatory payment of financial allowances, allowances for meals and transportation to students; the mandatory or non-mandatory provision of medical examinations for students and the bearing of examination costs; the mandatory or non-mandatory requirement for mentors to complete training on the basic pedagogical and didactic knowledge and skills for working with students; the prescribed or non-prescribed forms of contracts for conducting practical training.	It is recommended that the competent authorities of the 5 cantons that have regulations on practical training amend these regulations to ensure a uniform approach across all cantons regarding the mandatory payment of financial allowances and allowances for meals and transportation to students, the mandatory provision of medical examinations for students and bearing of examination costs, the mandatory requirement for mentors to complete training on basic pedagogical and didactic knowledge and skills for working with students, and the prescribed forms of contracts for conducting practical training.
<b>3. Obligation to pay income tax on allowances paid to students attending practical training</b>	The currently valid Income Tax Law does not list the income received by students attending practical training among tax-exempted types of income.	It is recommended that the Income Tax Law be amended so that allowances paid to students attending practical training are included among the tax-exempted types of income, or that the amount of non-taxable allowance to be paid to students attending practical training be determined.
<b>4. Lack of regulations regarding the amount of health insurance contributions for students attending practical training</b>	Although the Health Insurance Law stipulates that students attending practical training are entitled to healthcare for work-related injuries and occupational diseases, a legal act specifying the amount of health insurance contributions has not been enacted, as opposed to pension and disability insurance.	It is recommended that the competent authority issue a decision on the amount of health insurance contributions for students attending practical training so that the contribution payments can be implemented through the Unified System.

Obstacle	Explanation	Recommendation
<b>5. Lack of regulations on health monitoring measures for students attending practical training</b>	Based the analysed articles of the Law on the Protection of the Population from Infectious Diseases, it may be concluded that students attending practical training are not mentioned as individuals who are subject to health monitoring.	It is recommended that the Law on the Protection of the Population from Infectious Diseases be amended to prescribe health monitoring measures for students attending practical training and to define who is responsible for paying the costs of health monitoring.

# 10 | RECOMMENDATIONS FOR IMPROVING PRACTICAL TRAINING IN REPUBLIKA SRPSKA

Obstacle	Explanation	Recommendation
<b>1. The lack of regulation of the basis and rate of contributions for health insurance of students attending practical training</b>	Although the Law on Mandatory Health Insurance stipulates that a student attending practical training must be insured in case of work-related injuries and occupational diseases, the Law on Contributions does not clearly specify the base and rate of contributions for health insurance.	It is recommended that the Law on Contributions be amended to prescribe the base and rate of contributions for health insurance, just as it has been done for pension and disability insurance.

# 11

## RECOMMENDATIONS FOR IMPROVING PRACTICAL TRAINING IN BRČKO DISTRICT

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Obstacle	Explanation	Recommendation
<b>1. The absence of secondary legislation governing the conduct of practical training</b>	Unlike some cantons in the Federation of Bosnia and Herzegovina and Republika Srpska, Brčko District does not have a regulation on practical training for students.	It is recommended that regulation on conducting practical training be adopted as soon as possible to regulate basic concepts, objectives, and stakeholders of practical training, as well as the rights and obligations of all stakeholders.
<b>2. Obligation to pay income tax on allowances paid to students attending practical training</b>	The currently valid Income Tax Law does not list the income received by students attending practical training among tax-exempted types of income.	It is recommended that the Income Tax Law be amended so that allowances paid to students attending practical training are included in types of income exempt from income tax, or that the amount of the non-taxable allowance to be paid to students attending practical training be determined.

Obstacle	Explanation	Recommendation
<b>3. The absence of a Law on Pension and Disability Insurance</b>	Brčko District does not have a Law on Pension and Disability Insurance. The Law on Pension and Disability Insurance of the Federation of Bosnia and Herzegovina or the Law on Pension and Disability Insurance of Republika Srpska apply to natural persons residing in the Brčko District, if they are in an employment relationship with an employer headquartered in the Federation of Bosnia and Herzegovina or in Republika Srpska. However, it is unclear whether the provisions of these two laws apply to students attending practical training.	It is recommended that the Law on Pension and Disability Insurance of the Federation of Bosnia and Herzegovina and the Law on Pension and Disability Insurance of Republika Srpska be amended so that students attending practical training from Brčko District are included among the persons insured under certain circumstances.
<b>4. The lack of regulations regarding the right to health insurance for students attending practical training</b>	The Health Insurance Law does not stipulate that students have the right to health care for work-related injuries and occupational diseases during practical training.	It is recommended that the Health Insurance Law be amended so that students attending practical training are granted the right to health care for work-related injuries and occupational diseases.

