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Employers' obligation to pay in the event of non-achievement of the envisaged employment quota of severely disabled persons

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/393147343/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99015003002000, 99015003002000
Leistungsbezeichnung I	Employers' obligation to pay in the event of non-achievement of the envisaged employment quota of severely disabled persons
Leistungsbezeichnung II	Employers' obligation to pay in the event of non-achievement of the envisaged employment quota of severely disabled persons
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung

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Leistungsgruppierung	Menschen mit Behinderung (015)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Gleichbehandlung (Vorschriften zum Verbot von Diskriminierung am Arbeitsplatz, über gleiche Entlohnung für Männer und Frauen und über gleiche Entlohnung für Beschäftigte mit befristeten oder unbefristeten Arbeitsverträgen)
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	26.11.2020
Fachlich freigegeben durch	Ministry of Labour, Health and Social Affairs of the State of North Rhine-Westphalia
Handlungsgrundlage	https://www.gesetze-im-internet.de/sgb_9_2018/_77.html https://www.gesetze-im-internet.de/sgb_9_2018/_154.html https://www.gesetze-im-internet.de/sgb_9_2018/_162.html https://www.gesetze-im-internet.de/sgb_9_2018/_163.html
Teaser	Employers have to pay a compensatory levy if they do not employ enough severely disabled people.
Volltext	<p>Private and public employers with an annual average of at least 20 jobs must currently employ severely disabled people in at least 5 per cent of their workplaces. As long as the employer does not reach the prescribed number, he / she is obliged to pay a compensatory levy.</p> <p>The compensatory levy is calculated on the basis of an annual average employment rate. It is staggered according to the fulfilment of the employment obligation.</p> <p>The payment of the compensatory levy does not cancel the obligation to employ severely disabled persons.</p>

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The funds from the compensatory levy are used exclusively to promote the participation of severely disabled persons in working life, including accompanying assistance in working life.

Erforderliche Unterlagen

To be displayed are:

- the number of jobs (separately for each establishment and department)
- the number of severely disabled persons and persons of equal status employed in the individual establishments as well as the other persons eligible. If necessary, a list of severely disabled employees must be submitted for this purpose.
- Multiple imputations (the employer may, under certain conditions, impute one severely disabled employee to 2 or 3 compulsory places when assessing the compensatory levy)
- the total amount of the equalization levy owed

Voraussetzungen

The employer

- has an annual average of at least 20 workplaces
- does not employ severely disabled persons in at least 5 percent of the jobs.

The compensatory levy then payable per month and per unoccupied compulsory place is currently:

- 125.00 euros for an annual average employment rate of 3 percent to less than the applicable mandatory rate (currently 5 percent)
- 220.00 euros for an annual average employment rate of 2 percent to less than 3 percent
- 320.00 Euro for an annual average employment rate of less than 2 percent.

There is some relief for smaller companies and departments with regard to the amount of the equalisation levy:

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- Employers with an annual average of less than 40 jobs must employ one severely disabled person - they only pay 125.00 euros per month if they do not fill this compulsory position.
- Employers with an annual average of less than 60 workplaces have to fill 2 compulsory places - they pay 125 Euros if they fill only one compulsory place and 220.00 Euros if they do not employ a severely disabled person.

Kosten

none

Verfahrensablauf

The Federal Employment Agency is responsible for the notification procedure. This includes the factual and legal examination of the data that are

- for calculating the extent of the employment obligation
- for monitoring its fulfilment
- for the calculation of the compensatory levy

necessary.

The equalisation levy is calculated by way of self-assessment by employers using the forms provided by the Federal Employment Agency (BA) on request or electronically using the free IW-Elan software.

After the Employment Agency has checked the notifications, they are forwarded to the Integration Office for the purpose of carrying out the survey procedure. This office checks the self-assessment of employers, determines and collects the equalisation levy and checks the eligibility of orders to workshops for disabled people and workshops for the blind.

Bearbeitungsdauer

The notification period ends on 31 March of the following year; payment is then also due. In the event of an arrears of more than 3 months, the Integration and Inclusion Office issues a notice of assessment of the amounts in arrears and levies a late payment

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	surcharge of one percent for each month or part thereof after the due date.
Frist	Employers subject to assessment must submit the notification to the competent body by 31 March of each year.
weiterführende Informationen	<p>Information on the countervailing levy https://www.integrationsaemter.de/publikationen/65c8799i/index.html https://www.rehadat-ausgleichsabgabe.de/</p> <p>Further information and explanations on the notification procedure can be found via the following link https://www.iw-elan.de/export/sites/elan/downloads/elan/Erlaeuterungen_BA_2019.pdf</p>
Hinweise	<ul style="list-style-type: none"> • Employers who are obliged to pay the compensatory levy can also meet their payment obligation in full or in part by placing orders with recognised workshops for disabled people or workshops for the blind. 50 per cent of the invoice amount attributable to the workshop's work performance (total invoice amount minus material costs) can be credited against the respective compensatory levy payable. The work performed by the skilled personnel for the work and not, however, the work performed by other non-disabled employees is taken into account. <ul style="list-style-type: none"> • The payment of the compensatory levy does not cancel the obligation to employ severely disabled persons.
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Compensatory levy for non-employment of severely disabled persons Determination <ul style="list-style-type: none"> • Private and public employers must employ a prescribed number of severely disabled persons, graded according to the number of employees. <ul style="list-style-type: none"> • if a compulsory job is unfilled, a compensatory levy must be paid - irrespective of the reasons or fault. • The amount of the compensatory levy depends on the number of unoccupied places. • there are exceptions for small businesses that are obliged to employ people

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	<ul style="list-style-type: none"> • Orders to workshops for handicapped people or workshops for the blind can be credited by the employer in a certain amount towards the payment obligation • Function of the compensatory levy: incentive to employ disabled people and financial compensation for employers who employ severely disabled people • The employer must prepare a report on the number of occupied places, etc., calculate the compensatory levy and pay it to the integration, inclusion office • Responsible: Federal Employment Agency (notification) and Integration or Inclusion Office (collection).
Ansprechpunkt	<p>The Employment Agency carries out the notification procedure.</p> <p>You pay the compensatory levy itself to the Integration Office.</p>
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> • Forms: Notification procedure according to § 163 SGB IX (either fill out online with the help of IW-Elan, or by using the order service for notification forms). • Online procedure possible: Yes • Written form required: No • Personal appearance required: No <p>Download software: <https://www.iw-elan.de/de/download/></p> <p>Order service display forms: <https://www.iw-elan.de/de/bestellservice/Bestellservice_BA/></p> <p>Form previews: https://www.iw-elan.de/de/bestellservice/Formularvorschau/index.html</p>
Ursprungsportal	Employers' obligation to pay in the event of non-achievement of the envisaged employment quota of severely disabled persons, Zahlungspflicht der Arbeitgeber bei Nichterreichen der vorgesehenen

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Beschäftigungsquote schwerbehinderter Menschen