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# Pay compensatory levy for non-employment of severely disabled persons

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/213450490/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99015003002000, 99015003002000
Leistungsbezeichnung I	Pay compensatory levy for non-employment of severely disabled persons
Leistungsbezeichnung II	Employer's obligation to pay if the planned employment quota for severely disabled people is not reached
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Menschen mit Behinderung (015)
Verrichtungskennung	Festsetzung (002)

Modul	Sachverhalt
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	22.11.2022
Fachlich freigegeben durch	Thuringian Ministry of Labor, Social Affairs, Health, Women and Family
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/sgb_9_2018/_77.html">https://www.gesetze-im-internet.de/sgb_9_2018/_77.html</a> <a href="https://www.gesetze-im-internet.de/sgb_9_2018/_154.html">https://www.gesetze-im-internet.de/sgb_9_2018/_154.html</a> <a href="https://www.gesetze-im-internet.de/sgb_9_2018/_162.html">https://www.gesetze-im-internet.de/sgb_9_2018/_162.html</a> <a href="https://www.gesetze-im-internet.de/sgb_9_2018/_163.html">https://www.gesetze-im-internet.de/sgb_9_2018/_163.html</a> <a href="https://www.gesetze-im-internet.de/sgb_9_2018/_77.html">https://www.gesetze-im-internet.de/sgb_9_2018/_77.html</a> <a href="https://www.gesetze-im-internet.de/sgb_9_2018/_154.html">https://www.gesetze-im-internet.de/sgb_9_2018/_154.html</a> <a href="https://www.gesetze-im-internet.de/sgb_9_2018/_162.html">https://www.gesetze-im-internet.de/sgb_9_2018/_162.html</a> <a href="https://www.gesetze-im-internet.de/sgb_9_2018/_163.html">https://www.gesetze-im-internet.de/sgb_9_2018/_163.html</a>
Teaser	Employers must 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 percent of their jobs. 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 depending on the fulfillment of the employment obligation.</p>

## Modul

## Sachverhalt

Payment of the equalization levy does not cancel the obligation to employ severely disabled people.

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

## Erforderliche Unterlagen

The following must be reported

- the number of jobs (separately for each company and each department)
- the number of severely disabled persons and persons with equivalent status employed in the individual companies as well as other eligible persons. If necessary, a list of severely disabled employees must be submitted.
- Multiple offsetting (under certain conditions, the employer may offset one severely disabled employee against 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 jobs
- does not employ severely disabled people in at least 5 percent of jobs

The compensatory levy to be paid per month and unfilled 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 euros for an annual average employment rate of less than 2 percent

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	<p>There is some relief for smaller companies and departments with regard to the amount of the equalization levy:</p> <ul style="list-style-type: none"> <li>• 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 mandatory position.</li> <li>• Employers with an annual average of less than 60 jobs must fill 2 compulsory places - they pay 125 euros if they only fill one compulsory place and 220.00 euros if they do not employ a severely disabled person.</li> </ul>
Kosten	There are no fees.
Verfahrensablauf	<p>The Federal Employment Agency is responsible for the notification procedure. This includes the factual and legal verification of the data required</p> <ul style="list-style-type: none"> <li>• for calculating the scope of the employment obligation</li> <li>• for monitoring its fulfillment</li> <li>• for the calculation of the equalization levy</li> </ul> <p>are required.</p> <p>The equalization levy is calculated by means of self-assessment by the employers using the forms provided by the Federal Employment Agency (BA) on request or electronically using the free IW-Elan software.</p> <p>Once the notifications have been checked by the Federal Employment Agency, they are forwarded to the Integration Office to carry out the survey procedure. This office checks the employers' self-assessment, determines and collects the equalization levy and checks the eligibility of orders placed with workshops for the disabled and workshops for the blind.</p>
Bearbeitungsdauer	The notification period ends on March 31 of the following year; payment is then also due In the event of arrears of more than 3 months, the Integration and

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	Inclusion Office will issue a notice of assessment for overdue amounts and levy a late payment surcharge of one percent for each month or part thereof after the due date.
Frist	Employers who are required to make an assessment must submit the notification to the competent authority by March 31 of each year.
weiterführende Informationen	
Hinweise	<ul style="list-style-type: none"> <li>• Employers who are obliged to pay the equalization levy can also fulfil their payment obligation in whole or in part by placing orders with recognized workshops for the disabled or workshops for the blind. 50 percent of the amount invoiced for the work performed by the workshop (total invoice amount less material costs) can be offset against the compensatory levy to be paid in each case. This takes into account the work performed by the specialist staff, but not the work performed by other non-disabled employees.</li> <li>• Payment of the compensatory levy does not cancel the obligation to employ severely disabled persons.</li> </ul>
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• Compensatory levy for non-employment of severely disabled persons Determination               <ul style="list-style-type: none"> <li>• Private and public employers must employ a prescribed number of severely disabled people, depending on the number of employees                   <ul style="list-style-type: none"> <li>• if a compulsory job is vacant, a compensatory levy must be paid - regardless of the reasons or fault.</li> <li>• The amount of the compensatory levy depends on the number of unfilled positions</li> <li>• There are exemptions for small businesses that are obliged to employ people</li> <li>• Orders placed with workshops for disabled people or workshops for the blind can be offset against the payment obligation by the employer to a certain extent</li> <li>• Function of the equalization levy: incentive to employ disabled people and financial compensation for employers who employ severely disabled people</li> <li>• The employer must report the number of jobs filled, etc., calculate the compensatory levy and pay it to the</li> </ul> </li> </ul> </li> </ul>

Modul	Sachverhalt
	Integration and Inclusion Office • Responsible: Federal Employment Agency (notification) and Integration or Inclusion Office (collection)
Ansprechpunkt	
Zuständige Stelle	<p>The Federal Employment Agency is responsible for the notification procedure and the Integration and Inclusion Office is responsible for the survey procedure.</p> <p>The Federal Employment Agency is responsible for the notification procedure and the Integration and Inclusion Office is responsible for the survey procedure.</p>
Formulare	<ul style="list-style-type: none"> <li>Forms: Notification procedure according to § 163 SGB IX (either fill out online using IW-Elan, or by using the order service for notification forms)               <ul style="list-style-type: none"> <li>Online procedure possible: Yes</li> <li>Written form required: No</li> <li>Personal appearance required: No</li> </ul> </li> </ul> <p> <a href="https://www.iw-elan.de/software/">https://www.iw-elan.de/software/</a>  <a href="https://www.iw-elan.de/de/bestellservice/Bestellservice_BA/">https://www.iw-elan.de/de/bestellservice/Bestellservice_BA/</a>  <a href="https://www.iw-elan.de/de/bestellservice/Formularvorsicht/index.html">https://www.iw-elan.de/de/bestellservice/Formularvorsicht/index.html</a>  <a href="https://www.iw-elan.de/software/">https://www.iw-elan.de/software/</a>  <a href="https://www.iw-elan.de/de/bestellservice/Bestellservice_BA/">https://www.iw-elan.de/de/bestellservice/Bestellservice_BA/</a>  <a href="https://www.iw-elan.de/de/bestellservice/Formularvorsicht/index.html">https://www.iw-elan.de/de/bestellservice/Formularvorsicht/index.html</a> </p>
Ursprungsportal	Pay compensatory levy for non-employment of severely disabled persons, Ausgleichsabgabe bei Nichtbeschäftigung von Schwerbehinderten zahlen