

99015003002000

Compensatory levy in the event of non-employment of severely disabled employees

Heruntergeladen am 08.06.2025

<https://fimportal.de/xzufi-services/S1000020010000012281/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99015003002000
Leistungsbezeichnung I	Compensatory levy in the event of non-employment of severely disabled employees
Leistungsbezeichnung II	Pay compensation levy if the employment quota for severely disabled people is not reached
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Compensation levy for the severely disabled</div>, <div lang="en-x-mtfrom-de">participation in working life</div>, <div lang="en-x-mtfrom-de">severely disabled</div>
Leistungstyp	

Modul	Sachverhalt
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	21.01.2025
Fachlich freigegeben durch	
Handlungsgrundlage	<p>§ 77 Paragraph IV Social Code, Book Nine (SGB IX) <https://www.gesetze-im-internet.de/sgb_9_2018/_77.html></p> <p>§ 154 Social Code, Book Nine (SGB IX) <http://www.gesetze-im-internet.de/sgb_9_2018/_154.html></p> <p>§160 Social Code, Book Nine (SGB IX) <http://www.gesetze-im-internet.de/sgb_9_2018/_162.html></p> <p>§163 Social Code, Book Nine (SGB IX) <http://www.gesetze-im-internet.de/sgb_9_2018/_163.html></p>
Teaser	As an employer, you must pay a compensation levy if you do not employ enough severely disabled people.
Volltext	<p>As a private or public employer with an average of at least 20 jobs per year, you must currently employ severely disabled people in at least 5 percent of your jobs.</p> <p>As long as you do not reach the prescribed percentage in your company, you are obliged to pay a compensation levy. The compensation levy is calculated on the basis of your annual average employment rate. The amount of the compensation levy is staggered depending on the proportion of the employment obligation fulfilled and is currently per month and vacant mandatory position:</p> <ul style="list-style-type: none"> • 125.00 euros for an annual average employment rate of 3 percent to less than the applicable mandatory

Modul
Sachverhalt

rate (currently 5 percent)

- 220.00 euros with an annual average employment rate of 2 percent to less than 3 percent
- 320.00 euros with an annual average employment rate of less than 2 percent

For smaller companies and departments, there are some reliefs regarding the amount of the equalization levy:

- As an employer with an average of less than 40 jobs per year, you must employ a severely disabled person. You will pay 125.00 euros per month if you do not fill this mandatory position.
- As an employer with an average of less than 60 jobs per year, you must fill two mandatory positions. You pay 125.00 euros if you only fill one mandatory position and 220.00 euros if you do not employ any severely disabled people.

Erforderliche Unterlagen

- Advertisement with the following information
 - Number of jobs (separately for each company and department)
 - Number of severely disabled people and people with equivalent status employed in each company, as well as other eligible persons. A list of severely disabled employees must be submitted where appropriate.
 - Multiple credits (under certain conditions, you can count a severely disabled person towards 2 or 3 compulsory places when assessing the compensation levy)
- the total amount of the equalization levy owed

Voraussetzungen

The employer

- has an average of at least 20 jobs per year
- does not employ severely disabled people in at least 5 percent of the jobs

The compensation fee to be paid per month and unfilled compulsory place is currently:

- 140.00 euros for an annual average employment rate of 3 percent to less than the applicable mandatory

Modul

Sachverhalt

rate (currently 5 percent)

- 245.00 euros with an annual average employment rate of 2 percent to less than 3 percent
- 360.00 euros with an annual average employment rate of less than 2 percent

For smaller companies and departments, there are some reliefs regarding the amount of the equalization levy:

- Employers with an average of fewer than 40 jobs per year must employ a severely disabled person - they only pay 125.00 euros per month if they do not fill this mandatory position.
- Employers with an average of fewer than 60 jobs per year must fill two mandatory positions - they pay 125 euros if they only fill one mandatory position and 220.00 euros if they do not employ any severely disabled people.

Kosten

Gebühr: Es fallen keine Kosten an

Verfahrensablauf

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

- for calculating the scope of the employment obligation
- to monitor their fulfillment
- for calculating the compensatory levy

required are.

The compensatory levy is calculated by the employer by way of self-assessment using the forms provided by the Federal Employment Agency (BA) on request or electronically using the free software IW-Elan. After the employment agency has checked the notifications, they are forwarded to the integration office for the collection process to be carried out. This carries out the examination of the self-assessment of the employer, the assessment and collection of the compensatory levy and the examination of the eligibility of orders for workshops for disabled people

Modul	Sachverhalt
	and workshops for the blind.
Bearbeitungsdauer	The processing time varies from case to case.
Frist	As an employer subject to assessment, you must submit the notification to the responsible authority by March 31 of each year. Payment is then also due immediately. If the payment is more than three months late, the competent authority will issue a notice of assessment and charge a late payment surcharge of one percent for each month or part thereof after the due date.
weiterführende Informationen	https://www.arbeitsagentur.de/ueber-uns/ansprechpartner https://www.arbeitsagentur.de/ueber-uns/ansprechpartner
Hinweise	<ul style="list-style-type: none"> • As an employer obliged to pay the compensation levy, you can also meet your payment obligation in whole or in part by placing orders with recognized workshops for disabled people or workshops for the blind. 50% of the invoice amount for the work performed by the workshop (total invoice amount minus material costs) can be credited against the compensation levy you have to pay. • Paying the compensation levy does not relieve you of your obligation to employ severely disabled people. • The funds from the compensation levy are used to promote the participation of severely disabled people in working life, including accompanying assistance in working life.
Rechtsbehelf	<ul style="list-style-type: none"> • contradiction • lawsuit before the administrative court
Kurztext	<ul style="list-style-type: none"> • Private and public employers with an average of at least 20 jobs per year must employ severely disabled people in at least 5 percent of their jobs • As long as the prescribed percentage is not reached in the company, companies are obliged to pay a compensatory levy. • The equalization levy is calculated on the basis of your annual average employment rate. • The amount of the compensation levy is staggered depending on the fulfilment of the employment

Modul
Sachverhalt

obligation and is currently as follows per month and vacant compulsory place:

- 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 with an annual average employment rate of 2 percent to less than 3 percent
- 320.00 euros with an annual average employment rate of less than 2 percent
- There are reliefs for smaller companies and departments
- Employers with an average of fewer than 40 jobs per year must employ a severely disabled person and pay 125.00 euros per month if they do not fill this mandatory position.
- Employers with an average of fewer than 60 jobs per year must fill two mandatory positions and pay 125.00 euros if they only fill one mandatory position and 220.00 euros if they do not employ any severely disabled people.

Ansprechpunkt

Zuständige Stelle Job center team.arbeit.hamburg

Formulare

Ursprungsportal Hamburg Service, Hamburg Service (Currently this link is only available in german)