

99015003002000

Pay equalisation levy

Heruntergeladen am 19.07.2025

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Modul	Sachverhalt
Leistungsschlüssel	99015003002000
Leistungsbezeichnung I	Pay equalisation levy
Leistungsbezeichnung II	Pay equalisation levy
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

Modul

Sachverhalt

Fachlich freigegeben durch

Handlungsgrundlage

- § 154 Neuntes Buch Sozialgesetzbuch (SGB IX) – Pflicht der Arbeitgeber zur Beschäftigung schwerbehinderter Menschen
- § 159 SGB IX – Mehrfachanrechnung
- § 160 SGB IX – Ausgleichsabgabe
- § 163 SGB IX – Zusammenwirken der Arbeitgeber mit der Bundesanstalt für Arbeit und den Integrationsämtern
- § 223 SGB IX – Anrechnung von aufträgen an Werkstätten für behinderte Menschen auf die Ausgleichsabgabe

Teaser

Private and public

employers*

Volltext

Collection of the equalisation levy in accordance with the Severely Disabled Persons Act (Ninth Social Code (SGB IX) - Part 3)

Private and public employers* who have an annual average of at least 20 jobs must employ severely disabled persons or persons with equivalent status in at least five per cent of their jobs.

As long as your company does not fulfil this mandatory quota, you must pay a compensatory levy for every unfilled mandatory position.

Note: The equalisation levy is based on the total number of jobs available. Employers with several companies or parts of companies (e.g. branches), each of which has fewer jobs, but together have more than 20 jobs, are also obliged to employ people.

Employer notification

Employers must notify the employment agency responsible for their registered office once a year by 31 March at the latest for the previous calendar year, broken down by month, of the data required to calculate the scope of the employment obligation, to monitor its fulfilment and to pay the equalisation levy.

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Payment of the equalisation levy

The employer pays the equalisation levy annually at the same time as submitting the notification pursuant to Section 163 (2) of the Ninth German Social Code (SGB IX) to the integration office responsible for its registered office.

*) In order to remain comprehensible, we limit ourselves to the generalised personal designations, they always refer to each gender - the editors

Erforderliche Unterlagen

- completed form "Notification procedure according to § 163 SGB IX" (see -> Online application)

Voraussetzungen

The equalisation levy is payable in a company with an annual average of at least 20 jobs if at least five percent of the jobs do not employ severely disabled persons or persons with equivalent status.

Kosten

Monthly equalisation levy per unfilled compulsory place

From January 2025, new graduated amounts for the equalisation levy will apply, which will first become due for payment in 2026:

The equalisation levy from the 2024 collection year per month amounts to per unfilled compulsory job:

- EUR 155.00 with an annual average employment rate of 3 % to less than 5 %,
- EUR 275.00 with an annual average employment rate from 2 % to less than 3 %,
- EUR 405.00 for an annual average employment rate from more than 0 % to less than 2 %,
- EUR 815.00 for an annual average employment rate of 0 %.

Relief for smaller companies and departments

Employers with

- less than 20 jobs on an annual average are not

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obliged to employ people they do not pay an equalisation levy;

- employers with an annual average of less than 40 workplaces must employ one severely disabled person; if you employ less than one severely disabled person on an annual average, you pay EUR 155.00 per month and EUR 235.00 if you employ zero severely disabled persons on an annual average;

- if you employ less than 60 people on average over the year, you must fill two compulsory jobs; you pay EUR 155.00 if you employ an annual average of less than two severely disabled people, EUR 275.00 if employ an annual average of less than one severely disabled person and EUR 465.00 if you employ an annual average of zero severely disabled people.

Verfahrensablauf

- The equalisation levy is calculated by the employer by means of a so-called self-assessment.
- If you determine that you are obliged to pay a compensatory levy for your company, you must transfer the respective amount to the Integration Office in Chemnitz; you can obtain the necessary forms from the free ordering service of the Federal Employment Agency

Bearbeitungsdauer

Frist

Transfer of the equalisation levy: for the previous calendar year by 31 March of the current year Note: If you are more than three months in arrears with the transfer of the equalisation levy, the Integration Office will issue an assessment notice for the overdue amounts. A surcharge of one per cent of the amount in arrears, rounded down to EUR 50.00, is payable for each month of arrears or part thereof.

weiterführende Informationen

Hinweise

- Employers who are obliged to pay a compensatory levy can reduce it in full or in part by placing orders with recognised workshops for people with disabilities or workshops for the blind.
- 50 per cent of the invoice amount for the work

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	<p>performed by the workshop (total invoice amount less material costs) can be offset against the equalisation levy payable in each case. This takes into account the work performed by specialised staff for the promotion of employment and vocational training, but not the work performed by other employees without disabilities.</p> <ul style="list-style-type: none"> • The eligible amounts are shown on the invoices by the workshops for people with disabilities.
Rechtsbehelf	Objection (details in the notification)
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	