

99015003002000, 99015003002000

Pay compensatory levy for non-employment of severely disabled persons

Heruntergeladen am 19.06.2025

<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 of severely disabled persons 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)

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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 Affairs
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 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 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 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 determined on the basis of an annual average employment rate. It is staggered depending on the fulfillment of the employment obligation.</p>

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The payment of the equalization levy does not cancel the obligation to employ severely disabled persons. The funds from the equalization 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 workplaces (separately for each company and department)
- the number of severely disabled persons and persons with equal status employed in the individual companies as well as other eligible persons. 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 average of at least 20 workplaces per year
- does not employ severely disabled persons in at least 5 percent of the jobs.

The compensatory levy then payable per month and per unoccupied mandatory position 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.

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

- 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.
- Employers with an annual average of less than 60 workplaces must 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

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	person.
Kosten	There are no fees to pay.
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"> • for calculating the scope of the employment obligation • for monitoring its fulfillment • for the calculation of the compensatory levy necessary. <p>The equalization 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.</p> <p>After the Employment Agency has checked the notifications, they are forwarded to the Integration Office to carry out the survey procedure. This office carries out the examination of the self-assessment of the employers, the determination and collection of the compensatory levy and the examination of the eligibility of orders to workshops for disabled people and workshops for the blind.</p>
Bearbeitungsdauer	The notification period ends on March 31 of the following year; payment is then also due.
Frist	Employers subject to assessment must submit the notification to the competent body by March 31 of each year.
weiterführende Informationen	
Hinweise	<ul style="list-style-type: none"> • Employers who are obligated to pay the compensatory levy may also fulfill 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 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 is taken into account, but not the work performed

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by other non-disabled employees.

- The payment of the compensatory levy does not cancel the obligation to employ severely disabled persons.

Rechtsbehelf

Kurztext

- Compensatory levy for non-employment of severely disabled persons Determination
- Private and public employers must employ a prescribed number of severely disabled persons, graded according to the number of employees.
- in case of unoccupied compulsory workplace - regardless of the reasons or fault - compensatory levy must be paid.
- The amount of the compensatory levy depends on the number of unoccupied positions
- There are exceptions for small companies that are obliged to employ people.
- Orders to workshops for handicapped people or workshops for the blind can be credited by the employer to a certain amount towards the payment obligation
- Function of the compensatory levy: incentive to employ disabled persons and financial compensation for employers who employ severely disabled persons
- 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

Zuständige Stelle

The Federal Employment Agency is responsible for the notification procedure and the integration or inclusion office for the survey procedure.

Formulare

- 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
- <https://www.iw-elan.de/de/download/>

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	https://www.iw-elan.de/de/bestellservice/Bestellservice_BA/ https://www.iw-elan.de/de/bestellservice/Formularvora nsicht/index.html https://www.iw-elan.de/de/download/ https://www.iw-elan.de/de/bestellservice/Bestellservice_BA/ https://www.iw-elan.de/de/bestellservice/Formularvora nsicht/index.html
Ursprungsportal	Pay compensatory levy for non-employment of severely disabled persons, Ausgleichsabgabe bei Nichtbeschäftigung von Schwerbehinderten zahlen