

99015003002000

# Equalization levy Determination

Heruntergeladen am 18.07.2025

<https://fimportal.de/xzufi-services/198918745/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99015003002000
Leistungsbezeichnung I	Equalization levy Determination
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
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)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<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/__160.html">https://www.gesetze-im-internet.de/sgb_9_2018/__160.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/__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/__160.html">https://www.gesetze-im-internet.de/sgb_9_2018/__160.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 who are obliged to pay a compensatory levy if they do not comply with an obligation to employ people with disabilities.
Volltext	<p>Private and public employers who have an annual average of at least 20 jobs per month must employ severely disabled people in at least 5 percent of their jobs.</p> <p>Note: As it is the total number of jobs available that counts, an employer with several parts of the business (e.g. branches), each of which has fewer jobs, but together have more than 20 jobs, is also obliged to employ people. As long as your company does not fulfill this mandatory quota, you must pay a so-called equalization levy for each unfilled mandatory position. This is staggered according to the degree of fulfillment; there are exceptions for small companies that are obliged to employ. The Integration Office is responsible for collecting this equalization levy.</p>
Erforderliche Unterlagen	<p>The following must be reported</p> <ul style="list-style-type: none"> <li>• the number of jobs (separately for each company and</li> </ul>

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	<p>each department)</p> <ul style="list-style-type: none"> <li>• the number of severely disabled and equivalent persons employed in the individual companies as well as other eligible persons</li> <li>• multiple offsetting (under certain conditions, the employer may offset one severely disabled employee against 2 or 3 compulsory places when assessing the compensatory levy)</li> <li>• the total amount of the equalization levy owed</li> </ul>
Voraussetzungen	<p>The employer</p> <ul style="list-style-type: none"> <li>• has an annual average of at least 20 jobs</li> <li>• does not employ severely disabled people in at least 5 percent of jobs</li> </ul> <p>The compensatory levy to be paid per month and unfilled compulsory place is currently</p> <ul style="list-style-type: none"> <li>• 125.00 euros for an annual average employment rate of 3 percent to less than the applicable mandatory rate (currently 5 percent)</li> <li>• 220.00 euros for an annual average employment rate of 2 percent to less than 3 percent</li> <li>• 320.00 euros for an annual average employment rate of less than 2 percent</li> </ul> <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	None.
Verfahrensablauf	The Federal Employment Agency is responsible for the notification procedure. This includes the factual and legal verification of the data required

## Modul

## Sachverhalt

- for calculating the scope of the employment obligation
- for monitoring its fulfillment
- for the calculation of the equalization levy

are required.

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.

After the reports have been checked by the Federal Employment Agency, they are forwarded to the Integration Office to carry out the collection 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.

## Bearbeitungsdauer

### Frist

The self-determined equalization levy must be transferred to the Integration Office without a separate request at the same time as the notification is submitted to the BA, but no later than 31.03. of the following year for the previous year. Note: If you are more than 3 months in arrears with the transfer of the equalization levy, the Integration Office will issue an assessment notice for the overdue amounts. The late payment surcharge is one percent of the overdue amount (rounded down to the nearest EUR 50.00) for each month or part thereof.

## weiterführende Informationen

### Hinweise

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

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	<p>by specialist staff to promote employment and vocational training, but not the work performed by other non-disabled employees.</p> <p><a href="https://www.rehadat-wfbm.de/de/hilfe/index.html">https://www.rehadat-wfbm.de/de/hilfe/index.html</a></p> <p><a href="https://www.rehadat.de/de/">https://www.rehadat.de/de/</a></p> <p><a href="https://www.rehadat-wfbm.de/de/hilfe/index.html">https://www.rehadat-wfbm.de/de/hilfe/index.html</a></p> <p><a href="https://www.rehadat.de/de/">https://www.rehadat.de/de/</a></p>
Rechtsbehelf	Appeal against assessment and default notice.
Kurztext	
Ansprechpunkt	<p>Notification procedure: Federal Employment Agency</p> <p>Survey procedure: State Office for Social Affairs, Youth and Care Rhineland-Palatinate - Integration Office</p> <p><a href="https://www.arbeitsagentur.de/">https://www.arbeitsagentur.de/</a></p> <p><a href="https://lsjv.rlp.de/">https://lsjv.rlp.de/</a></p> <p><a href="https://www.arbeitsagentur.de/">https://www.arbeitsagentur.de/</a></p> <p><a href="https://lsjv.rlp.de/">https://lsjv.rlp.de/</a></p>
Zuständige Stelle	
Formulare	<p>Notification form according to § 163 para. 2 SGB IX:</p> <p>Tip: If you want to handle the notification procedure electronically, you can also use the IW-Elan software to calculate the equalization levy and create the notification. You can download the latest software free of charge from the German Economic Institute.</p> <p><a href="https://www.iw-elan.de/de/download/index.html">https://www.iw-elan.de/de/download/index.html</a></p> <p><a href="https://www.iw-elan.de/de/download/index.html">https://www.iw-elan.de/de/download/index.html</a></p>
Ursprungsportal	Ausgleichsabgabe Festsetzung, Equalization levy Determination