

99015003002000

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

Heruntergeladen am 19.07.2025

<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	Employers are obliged 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	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>

Modul	Sachverhalt
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<p>Section 77 Paragraph IV of the Ninth Book of the Social Code (SGB IX)</p> <p>https://www.gesetze-im-internet.de/sgb_9_2018/_77.html § 154 SGB IX "Obligation of the employer to employ severely disabled people"</p> <p>http://www.gesetze-im-internet.de/sgb_9_2018/_154.html §160 SGB IX "compensation tax"</p> <p>http://www.gesetze-im-internet.de/sgb_9_2018/_162.html §163 SGB IX "Cooperation of employers with the Federal Employment Agency and the integration offices"</p> <p>http://www.gesetze-im-internet.de/sgb_9_2018/_163.html</p>
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 account for at least 5 percent of jobs employ severely disabled people. As long as the employer provides the prescribed number is not reached, he/she is obliged to pay a compensatory levy. The compensatory levy is determined on the basis of an annual average employment rate. It is graduated depending on the fulfillment of the employment obligation. The payment of the compensatory levy does not cancel the obligation to employ severely disabled people. The funds from the compensatory levy are used exclusively</p>

Modul	Sachverhalt
	to promote the participation of severely disabled people in working life, including accompanying help in working life.
Erforderliche Unterlagen	To be displayed are: the number of jobs (separately for each company and each office) the number of severely disabled and equivalent people 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 credits (the employer may, under certain conditions, credit a severely disabled employee to 2 or 3 mandatory places when assessing the compensatory levy) the total amount of the compensatory levy due
Voraussetzungen	The employer has an annual average of at least 20 jobs does not employ severely disabled people in at least 5 percent of the jobs The compensatory fee then to be paid is per month and unoccupied compulsory place currently: 125.00 euros with an annual average employment rate of 3 percent to less than the applicable mandatory rate (currently 5 percent) EUR 220.00 with an annual average employment rate of 2 percent to less than 3 percent EUR 320.00 with an annual average employment rate of less than 2 percent For smaller companies and departments there are some simplifications with regard to the amount of the compensatory levy: Employers with an annual average of fewer than 40 jobs must employ a severely disabled person - they only pay EUR 125.00 per month if they do not fill this mandatory position. Employers with an annual average of fewer than 60 jobs have to fill 2 mandatory positions – they pay EUR 125 if they only fill one mandatory position and EUR 220.00 if they do not employ a severely disabled person.
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

Modul
Sachverhalt

(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 and workshops for the blind.

Bearbeitungsdauer

The notification period ends on March 31 of the following year; the payment is then also due. In the event of arrears of more than 3 months, the integration and inclusion office will issue a notification of arrears and levy a late payment surcharge of one percent for each month started after the due date.

Frist

Employers subject to assessment must submit the notification by March 31. one year to the responsible authority.

weiterführende Informationen

<https://www.arbeitsagentur.de/ueber-uns/ansprechpartner>
<https://www.arbeitsagentur.de/ueber-uns/ansprechpartner>

Hinweise

Employers who are obliged to pay the compensatory levy can also fulfill their payment obligation in whole or in part by placing orders with recognized workshops for disabled people or workshops for the blind. 50 percent of the invoice amount for the work performed by the workshop (total invoice amount less material costs) can be offset against the respective equalization charge to be paid. The work performance of the specialist staff is taken into account, but not the work performance of other non-disabled employees. The payment of the compensatory levy does not cancel the obligation to employ severely disabled people.

Rechtsbehelf
Kurztext

Compensatory levy in the event of non-employment of severely disabled employees Private and public employers must employ a prescribed number of severely disabled people, staggered according to the number of employees if a mandatory job is unfilled, a

Modul

Sachverhalt

compensatory levy must be paid, regardless of the reason or fault. The amount of the compensatory levy depends on the number of unoccupied places there are exceptions for small businesses that are required to work Orders for workshops for disabled people or workshops for the blind can be deducted from the payment obligation by the employer up to a certain amount Function of the compensatory levy: incentive to employ disabled people and financial compensation for employers who employ severely disabled people The employer must create a notification of the number of occupied places, etc., calculate the compensatory levy and pay it to the integration and inclusion office Responsible: Federal Employment Agency (notification) and Integration or Inclusion Office (survey)

Ansprechpunkt

Zuständige Stelle

Job center team.arbeit.hamburg

Formulare

Ursprungsportal

Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)