

99015003002000

Ausgleichsabgabe bei Nichtbeschäftigung von Schwerbehinderten

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/S1000030000253360/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99015003002000
Leistungsbezeichnung I	Ausgleichsabgabe bei Nichtbeschäftigung von Schwerbehinderten
Leistungsbezeichnung II	Compensatory levy for the non-employment of severely disabled persons
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	

Modul	Sachverhalt
SDG-Informationsbereich	
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	16.04.2024
Fachlich freigegeben durch	
Handlungsgrundlage	
Teaser	The Severely Disabled Persons Act in the Ninth Book of the Social Code (SGB IX) obliges employers who have at least 20 workplaces to employ at least 5% severely disabled persons.
Volltext	Compensatory levies are paid by employers who do not (or cannot) comply with an employment obligation for severely disabled people. The revenue from this then flows back into the companies and departments that employ severely disabled people or create jobs for them. Use: The funds collected through the equalization levy are used by the Bremen Office for Supply and Integration - Integration Office - for special services to promote the participation of severely disabled people in working life, including accompanying financial or counseling assistance in working life.
Erforderliche Unterlagen	No documents required.
Voraussetzungen	Employers who have at least 20 workplaces. For small businesses (20 - 59 workplaces), the following special regulation applies: • Between 20 - 39 workplaces, employers pay Euro 125.00 per month if they employ less than 1 severely disabled person per year on average • Between 40 - 59 workplaces, employers pay Euro

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	125.00 per month if they employ less than 2 severely disabled persons on an annual average and Euro 220.00 if they employ less than 1 severely disabled person on an annual average.
Kosten	Gebühr: 125€ from 3% to less than 5%. Gebühr: 220€ from 2 % to less than 3 Gebühr: 320€ of less than 2 The amount of the compensatory levy is determined on the basis of an annual average employment rate. The amounts apply from the 2012 survey year.
Verfahrensablauf	By March 31 of the year, employers with 20 or more jobs must submit a notification for the previous year to the responsible employment agency for each company. The compensation levy payable is calculated by the employers themselves and also paid to the Bremen Office for Supply and Integration - Integration Office - by March 31. The Bremen Office for Supply and Integration will levy late payment surcharges for amounts in arrears.
Bearbeitungsdauer	
Frist	31 March
weiterführende Informationen	
Hinweise	Employers can offset part of the invoice amount (50% of the work performed by the workshop) against the compensatory levy payable for orders they place with recognized workshops for the disabled. Further information and the advertisement can be found at www.IW-Elan.de . (http://www.Rehadat-Elan.de)
Rechtsbehelf	
Kurztext	
Ansprechpunkt	

Modul	Sachverhalt
Zuständige Stelle	
Formulare	
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen