

Employer's obligation to pay if the planned employment quota for severely disabled people is not reached

Employers must pay a compensatory levy if they do not employ enough severely disabled people.

Competent Department

- [Amt für Versorgung und Integration Bremen - Integrationsamt -](#)

Basic information

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 jobs. As long as the employer does not reach the prescribed number, he/she is obliged to pay a compensatory levy.

The compensatory levy is calculated on the basis of an annual average employment rate. It is staggered depending on the fulfillment of the employment obligation.

Payment of the equalization levy does not cancel the obligation to employ severely disabled people.

The funds from the equalization levy are used exclusively to promote the participation of severely disabled people in working life, including accompanying assistance in working life.

Requirements

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 amount of the levy to be paid can be found on the "REHADAT-Portal" website on the equalization levy. This can be found under "Further information".

What documents do I need?

- Notes on the required documents

The following must be reported

- the number of jobs (separately for each company and each department)
- the number of severely disabled and equivalent persons employed in the individual companies as well as other eligible persons. If necessary, a list of severely disabled employees must be submitted.
- Multiple offsetting (under certain conditions, the employer may offset one severely disabled employee against 2 or 3 compulsory places when assessing the compensatory levy)
- the total amount of the equalization levy owed

Procedure

The Federal Employment Agency is responsible for the notification procedure. This includes the factual and legal examination of the data required

- 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 employers by means of self-assessment using the forms provided by the Federal Employment Agency (BA) on request or electronically using the free IW-Elan software.

Once the notifications have been checked by the Federal Employment Agency, they are forwarded to the Integration Office to carry out the survey procedure. This office checks the self-assessment of employers, determines and collects the equalization levy and checks the eligibility of orders placed with workshops for the disabled and workshops for the blind.

Legal bases

- [§ 154 SGB IX „Pflicht der Arbeitgeber zur Beschäftigung schwerbehinderter Menschen“](#)
- [§160 SGB IX „Ausgleichsabgabe“](#)
- [§163 SGB IX „Zusammenwirken der Arbeitgeber mit der Bundesagentur für Arbeit und den Integrationsämtern“](#)

More information

Employers can offset part of the invoice amount (50% of the work performed by the workshop) against the compensatory levy payable for contracts awarded to recognized workshops for people with disabilities.

You can find out more about this under "IW-Elan", see "Further information".

What deadlines must be paid attention to?

Employers who are required to make an assessment must submit the notification to the competent authority by March 31 of each year.

How long does it take to process

The notification period ends on March 31 of the following year. Payment is then also due. In the event of arrears of more than 3 months, the competent authority will issue a notice of assessment for overdue amounts and levy a late payment surcharge of one percent for each month or part thereof after the due date.

What are the costs?

Not specified.