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# Compensatory levy for non-employment of severely disabled persons Determination

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/121322725/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99015003002000, 99015003002000
Leistungsbezeichnung I	Compensatory levy for non-employment of severely disabled persons Determination
Leistungsbezeichnung II	Employer's obligation 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	Nordrhein-Westfalen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Menschen mit Behinderung (015)
Verrichtungskennung	Festsetzung (002)

Modul	Sachverhalt
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	11.01.2024
Fachlich freigegeben durch	Ministry of Labor, Health and Social Affairs of the State of North Rhine-Westphalia
Handlungsgrundlage	<p>§ Section 154 SGB IX Employers' duty to employ severely disabled persons</p> <p>§ Section 156 SGB IX Definition of workplace</p> <p>§ Section 157 SGB IX Calculation of the minimum number of jobs and the mandatory number of jobs</p> <p>§ Section 158 SGB IX Counting employees towards the number of compulsory jobs for severely disabled people</p> <p>§ Section 159 SGB IX Multiple counting</p> <p>§Section 160 SGB IX Equalization levy</p> <p>§Section 163 SGB IX Cooperation of employers with the Federal Employment Agency and the integration offices  <a href="http://www.gesetze-im-internet.de/sgb_9/_77.html">http://www.gesetze-im-internet.de/sgb_9/_77.html</a>  <a href="http://www.gesetze-im-internet.de/sgb_9/_77.html">http://www.gesetze-im-internet.de/sgb_9/_77.html</a></p>
Teaser	Employers must pay a compensatory levy if they do not employ enough severely disabled people.
Volltext	Private and public employers with an annual average of at least 60 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.

## Modul

## Sachverhalt

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 earmarked and are used exclusively to promote the participation of severely disabled people in working life, including accompanying assistance in working life.

## Erforderliche Unterlagen

The following must be displayed

- the number of jobs
- the number of severely disabled persons and persons with equivalent status 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

## 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 (see exemption regulation)

The compensatory levy to be paid per month and unfilled mandatory position is currently

- 140.00 euros for an annual average employment rate of 3 percent to less than the applicable mandatory rate (currently 5 percent)
- 245.00 euros for an annual average employment rate of 2 percent to less than 3 percent
- 360.00 euros for an annual average employment rate of less than 2 percent
- 720.00 euros for an annual average employment rate of 0 percent (from the notification year 2024).

## Modul

## Sachverhalt

Special regulations apply to small businesses. No percentage quotas are applied here, but employers with

- 20 to fewer than 40 jobs must employ 1 severely disabled person,
- 40 to less than 60 workplaces must employ 2 severely disabled people.

For small companies with 20 to fewer than 40 workplaces, the graduated amount per unoccupied compulsory workplace is

- EUR 140 if less than 1 severely disabled person is employed.
- EUR 210 if no severely disabled person is employed (from notification year 2024).

For small companies with 40 to fewer than 60 jobs, the graduated amount per unoccupied mandatory job is

- EUR 140 if 1 to less than 2 severely disabled people are employed
- EUR 245 if less than 1 severely disabled person is employed.
- EUR 410 if no severely disabled person is employed (from the notification year 2024).

## Kosten

none

## Verfahrensablauf

The Federal Employment Agency is responsible for the notification procedure. This includes the factual and legal verification 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 means of self-assessment by the employers using the forms provided by the Federal Employment Agency (BA) on

Modul	Sachverhalt
	<p>request or electronically using the free IW-Elan software.</p> <p>Once the notifications have been checked by the Federal Employment Agency, they are forwarded to the responsible integration or inclusion office to carry out the collection procedure. This office monitors the timely receipt of payment, checks the eligibility of the work performed by workshops for the disabled and workshops for the blind, determines the equalization levy, issues an assessment notice if the equalization levy is overdue and carries out the collection.</p>
Bearbeitungsdauer	<p>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 Integration/Inclusion Office 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</p>
Frist	<p>Employers liable to pay the levy must submit the notification to the competent authority by March 31 of each year and pay the equalization levy if they are liable to pay it.</p>
weiterführende Informationen	<p>Information on the equalization levy  <a href="https://www.integrationsaemter.de/publikationen/65c8799i/index.html">https://www.integrationsaemter.de/publikationen/65c8799i/index.html</a>  <a href="https://www.rehadat-ausgleichsabgabe.de/">https://www.rehadat-ausgleichsabgabe.de/</a> Further information and explanations on the notification procedure can be obtained via the following link  <a href="https://www.iw-elan.de/export/sites/elan-2021/downloads/elan/Erlaeuterungen_BA_2022.pdf">https://www.iw-elan.de/export/sites/elan-2021/downloads/elan/Erlaeuterungen_BA_2022.pdf</a></p>
Hinweise	<ul style="list-style-type: none"> <li>• 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 by the specialist staff, but not the work performed by other non-disabled employees.</li> <li>• Payment of the compensatory levy does not cancel</li> </ul>

## Modul

## Sachverhalt

the obligation to employ severely disabled persons.

## Rechtsbehelf

### Kurztext

- Private and public employers must employ a prescribed number of severely disabled people, generally 5% of all jobs, depending on the number of employees.
- If a mandatory job is unfilled, a compensatory levy must be paid - regardless of the reasons or fault.
- The amount of the compensatory levy depends on the number of unfilled positions and the employment rate
- There are exemptions for companies under 60 jobs that are obliged to employ people
- In the case of orders placed with workshops for the disabled or workshops for the blind, the employer can offset 50% of the work performed (not the amount of the order) against the payment obligation
- Function of the equalization levy: incentive to employ severely disabled people and financial compensation for employers who employ severely disabled people
- The employer must report the number of jobs filled, etc., calculate the compensatory levy, send the report to the Federal Employment Agency and pay it to the Integration and Inclusion Office
- Responsible: Federal Employment Agency (notification) and Integration or Inclusion Office (collection)

## Ansprechpunkt

## Zuständige Stelle

### Formulare

- Forms: Notification procedure according to § 163 SGB IX (either fill out online using IW-Elan, or by using the order service for notification forms)
- Online procedure possible: Yes
- Written form required: Yes
- Personal appearance required: No

Download software:

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

Order service for notification forms:

<https://www.iw-elan.de/de/bestellservice/Bestellservice>

Modul	Sachverhalt
	<p>_BA/</p> <p>Form previews:  <a href="https://www.iw-elan.de/de/bestellservice/Formularvorausicht/index.html">https://www.iw-elan.de/de/bestellservice/Formularvorausicht/index.html</a> </p>
Ursprungsportal	<p>Ausgleichsabgabe bei Nichtbeschäftigung von  Schwerbehinderten Festsetzung, Compensatory levy  for non-employment of severely disabled persons  Determination </p>