

99015003002000

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/27370/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99015003002000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Equalization levy; payment
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	28.02.2025

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Fachlich freigegeben durch	Bayerisches Staatsministerium für Familie, Arbeit und Soziales (Bavarian Bavarian State Ministry for Family, Labour and Social Affairs)
Handlungsgrundlage	https://www.gesetze-im-internet.de/sgb_9_2018/_160.html https://www.gesetze-im-internet.de/sgb_9_2018/_160.html https://www.gesetze-im-internet.de/sgb_9_2018/_163.html https://www.gesetze-im-internet.de/sgb_9_2018/_163.html https://www.gesetze-im-internet.de/sgb_9_2018/_223.html https://www.gesetze-im-internet.de/sgb_9_2018/_223.html
Teaser	Employers are obliged to fill a certain number of jobs with severely disabled persons or persons with equivalent status. A compensatory levy must be paid for each unfilled mandatory position.
Volltext	<p>All employers who have an annual average of at least 20 jobs per month must employ severely disabled persons or persons with equivalent status in at least 5% (mandatory quota) of their jobs.</p> <p>Employers who do not fulfill their statutory employment obligation must pay a compensatory levy. However, the payment of the equalization levy does not remove the obligation to employ severely disabled persons or persons with equivalent status.</p> <p>Rates of the equalization levy from the 2025 survey year</p> <p>From the 2025 survey year, the compensatory levy will amount to €155 per month per unfilled compulsory job:</p> <ul style="list-style-type: none"> • 155 euros for an annual average employment rate of 3% to less than 5%, • 275 euros for an annual average employment rate of 2% to less than 3%, • 405 euros for an annual average employment rate of

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more than 0% to less than 2%,
• 815 euros for an annual average employment rate of 0%.

Regulation for companies with less than 40 or less than 60 employees:

For employers with an annual average of less than 40 jobs to be taken into account:

- 155 euros for an annual average employment rate of less than one severely disabled person and
- 235 euros for an annual average employment of zero severely disabled people.

For employers with an annual average of less than 60 jobs to be taken into account:

- 155 euros for an annual average employment of less than two severely disabled people,
- 275 euros for an annual average employment of less than one severely disabled person and
- 465 euros for an average annual employment of zero severely disabled persons.

Rates of the equalization levy for the 2024 survey year

The compensatory levy for the 2024 survey year is as follows for each unfilled compulsory job

- 140 euros for an annual average employment rate of 3% to less than 5%,
- 245 euros for an annual average employment rate of 2% to less than 3%,
- 360 euros for an annual average employment rate of more than 0% to less than 2%,
- 720 euros for an annual average employment rate of 0%.

Regulation for companies with less than 40 or less than 60 employees:

For employers with an annual average of less than 40 jobs to be taken into account:

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- 140 euros for an annual average employment rate of less than one severely disabled person and
- 210 euros for an annual average employment of zero severely disabled persons.

For employers with an annual average of less than 60 jobs to be taken into account:

- 140 euros for an annual average employment of less than two severely disabled people,
- 245 euros for an annual average employment of less than one severely disabled person and
- 410 euros for an annual average employment of zero severely disabled people.

Erforderliche Unterlagen

Voraussetzungen

The equalization levy is charged annually as part of a self-assessment. This means that every employer must prepare the notification in accordance with Section 163 (2) of the German Social Code - Ninth Book - SGB IX (assessment for the previous year) and submit it to the employment agency by March 31 at the latest.

The calculated equalization levy must also be transferred unsolicited to the fund of the locally responsible Inclusion Office (Section 160 para. 4 sentence 1 SGB IX).

The employer must also send a copy of the notification and the list of severely disabled and equivalent disabled employees each year before April 1 without being asked (Section 163 (2) sentence 3 SGB IX) to the

- works council/staff council, the
- representative body for severely disabled employees and the
- representative of the employer.

Kosten

Verfahrensablauf

Bearbeitungsdauer

Frist

If the payment is received after March 31, the Inclusion

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	Office must levy a late payment surcharge. This amounts to 1% of the amount to be paid per month or part thereof.
weiterführende Informationen	https://www.iw-elan.de/de/FAQ/index.html https://www.iw-elan.de/de/FAQ/index.html http://www.zbfs.bayern.de/behinderung-beruf/arbeitsgeber/ausgleichsabgabe/ http://www.zbfs.bayern.de/behinderung-beruf/arbeitsgeber/ausgleichsabgabe/
Hinweise	
Rechtsbehelf	Appeal to the Zentrum Bayern Familie und Soziales - Inklusionsamt or direct appeal to the competent administrative court
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal