99015003002000

Ausgleichsabgabe bei Nichtbeschäftigung von Schwerbehinderten Festsetzung

Modul	Sachverhalt
Leistungsschlüssel	99015003002000
Leistungsbezeichnung I	Ausgleichsabgabe bei Nichtbeschäftigung von Schwerbehinderten Festsetzung
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	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	11.06.2025
Fachlich freigegen durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/sgb_9_2018/__154.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/__77.html
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 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.
Erforderliche Unterlagen	• 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

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	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 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".
Kosten	Not specified.
Verfahrensablauf	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.
Bearbeitungsdauer	The notification period ends on March 31 of the following year. Payment is then also due. In the event

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	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.
Frist	Employers who are required to make an assessment must submit the notification to the competent authority by March 31 of each year.
weiterführende Informationen	https://www.rehadat-ausgleichsabgabe.de/verstehen/was-ist-die-ausgleichsabgabe/ https://www.iw-elan.de/ https://www.avib.bremen.de/integrationsamt/ausgleichsabgabe-2116
Hinweise	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".
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen