



Credit towards your compensation levy

Legal background:

Employers in Germany who employ on average at least 20 employees per month in a calendar year are required by law to employ people with severe disabilities (or equivalent persons) in at least 5% of the jobs available in the company (pursuant to Art. 154 and 160 SGB IX). If the company does not fulfil this quota, it has to pay a penalty: the so-called compensation levy. Employers who place orders with recognized sheltered workshops (WfbM) or workshops for the blind can deduct half of the invoice amount less the cost of materials from the compensation levy.

Credit for our services:

ELSTER WERKE gGmbH is a recognized sheltered workshop (WfbM) for disabled people. By purchasing products from our company, you give people with disabilities the opportunity to make an important contribution to the value-added chain.

Therefore you can claim 50% of the invoice amount which resulted from work of our disabled employees credited towards the equalization fee (§223 SGB IX).

The credit is taking into account when the equalization fee is reported to the integration office until March 31st of the following year. You will receive a statement of the claimable amount as creditable proof at the beginning of the year.

Calculation example:

You purchase goods worth 10.000,00 € from our company.

The material costs for production are 7.000,00 €.

50 % of the remaining 3.000,00 € can be applied towards the compensation levy.

This means that the next time you pay the compensation levy, you will save a total of 1.500,00 €.

If you have any further questions, do not hesitate to contact us.

ELSTER WERKE gGmbH

An den Steinenden 11
04916 Herzberg (Elster)

www.elsterwerk.de