

November 2012

Employment of people with disability (obligations of an employer, year 2012)

Dear client!

We would like to make you aware of duties regarding employment of people with disability. These obligations concern those employers, who employ at least 20 employees. Legal basis is the Act No. 5/2004 (Labour Law, in short: Law).

1. Obligation to employ people with disability

1.1. Employers with an obligation to employ people with disability

An employer has an obligation to employ people with disability **provided he employs at least 20 employees** and provided employment office keeps persons with disability in file. Such an employer is obliged to employ disabled people **at the rate of 3,2% of his/her total employees**. The total amount of employees is computed as the average amount of employees (individual/natural persons) in one calendar year.

An employer who employs 20 employees should employ at least one person with disability.

1.2. Citizen with disability / and with a sever disability

¹ The present document is of a purely informative nature and is in no case a substitute for professional consultation. Do not hesitate to contact our office regarding the solution of specific cases.



According to special provision, a person with a disability is the one who has been recognized as an invalid person. Regarding obligatory employment (point 1.1), such a person is counted as a one person.

A citizen with severe disability is the one who has been recognized as an invalid person and whose ability to gainful occupation is lowered by over 70%. Regarding obligatory employment (point 1.1), such a person is counted as three persons.

2. Alternative compliance with the obligations regarding employment of people with disability - purchase of goods or services from entities specifically determined by law.

An obligation to employ people with disability can also be fulfilled by placing an order, which is eligible for people with disability (e.g. sheltered workshops, sheltered places of employment), or by placing an order on disabled persons, who conduct business.

2.1. Order and goods

By an „order“ is understood delivery of goods or provision of services, which is carried out by an entity specifically determined by law – sheltered workshop or sheltered place of employment, or by a citizen with disability, who conducts trade. By „goods“ is understood a good, which was produced by an above mentioned (specifically determined) entity and which was held for sale.

2.2. Recognition of order value (2012)

In order to recognise one person with disability, an order amounting to 827 € is needed. This order (good, service) has to be carried out and paid by the end of 2012 so that it can be considered as a fulfilment of the obligatory employment for 2012.

An employer who is not registered for value added tax (VAT) adds VAT to the net order value. An employer who is a VAT payer, does not count the amount of VAT into the order value provided he/she is entitled to deduct this VAT.

By goods or services purchased from a sheltered workshop or a disabled person, who were not manufacturers of these products and acted solely as „distributors“, only **10%** of a net order value can be recognised.

3. Charge (fee) for non-performance of an obligation

An employer, who will not comply with the obligation described above in 2012, will have to pay 930,- € per each missing disabled employee at the latest by 31.03.2013.

4. Reporting obligation

Companies having the obligation described above, must report to the financial authorities at the latest by 31.03. of the following calendar year (this means; for 2012 it would be 31.3.2013), whether they did or did not fulfil this obligation.

5. Consequences of a failure to comply with above stated obligations

Provided the above stated obligations are not fulfilled, a fine up to 33.193,91 € can be faced.

Shall you have any questions do not hesitate to contact us.

Your AUDITOR Team
(Bratislava)