



Striving for an inclusive labour market in Europe: Positive actions and reasonable accommodation to facilitate hiring and employment of persons with disabilities involving employers and employer initiatives

Synthesis report with input from
the country experts of the
European Disability Expertise (EDE)

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Executive summary

This synthesis report, and the related country reports, explore positive actions and reasonable accommodation to facilitate hiring and employment of persons with disabilities involving employers and employer initiatives in the open labour market. The research carried out contributes to charting the diversity of actions and supports directed at employers to promote hiring and employment of persons with disabilities in European countries; reveals evidence on the strengths and weaknesses of such arrangements; and thus contributes to increasing knowledge about good practices and provides some insights into prerequisites for implementation. This synthesis report, and the related country reports, cover the 27 Member States of the European Union, Iceland, Liechtenstein and Serbia.

Support and incentives directed at employers to promote the employment of persons with disabilities

Quotas are one measure which aims to promote the employment of persons with disabilities. Quotas involve the requirement, or recommendation, which covered employers employ a set percentage (or quota) of officially recognised persons with disabilities. Of the thirty countries covered by EDE, only eight do not have a quota in place (Denmark, Estonia, Finland, Latvia, Liechtenstein, Lithuania, Iceland and Sweden). Quotas can vary in terms of the percentage of workers with disabilities to be employed, the size of employers covered, means by which the quota target can be met aside from actually employing workers with a disability, and their operation in both the public and private sector, or only in the public sector. Most states considered in this synthesis report impose fines, fees or levies on employers who do not meet their quota obligations through employing workers with disabilities. This is only not the case in the following states which have a quota: Belgium, Cyprus, Greece, Ireland, Luxembourg, the Netherlands, Poland and Spain. Many of the quotas have been the subject of some form of assessment, analysis or commentary regarding their effectiveness. Almost all such assessments found that quota schemes were having little effect on the employment rate of persons with disabilities, although they were, in some cases, generating considerable amounts of revenue, which either went to a fund to support the employment of workers with disabilities or the general state budget.

Eleven European States offer tax relief to employers who employ workers with disabilities in the open labour market. Those states are Austria, Bulgaria, the Czech Republic, Estonia, Luxembourg, Malta, the Netherlands, Romania, Serbia, Slovenia and Spain. This can take many different forms. In some states, employers pay lower levels of tax on the remuneration paid to employees. In other states, employers do not pay tax on goods or services purchased to facilitate the working of employees with a disabilities, or receive a flat rate tax deduction. In all cases, the employees in question must have been officially assessed and recognised as having a disability.

Thirteen of the states covered in this synthesis report apply some forms of reductions to social security and/or mandatory health insurance payments for employers who employ persons with disabilities. This is the case in Bulgaria, Croatia, Estonia, Hungary, Luxembourg, Malta, Poland, Portugal, Serbia, Slovakia, Slovenia, Spain and Sweden. This reduction may be for a fixed period or ongoing.

Wage subsidies are a common form of intervention used to encourage the employment of persons with disabilities. Such schemes were only not identified in the Czech Republic, Portugal and Romania, although other forms of financial support for employers who hire persons with disabilities are available in these states. There is a great degree of variety in the schemes in operation, but it is possible to identify some common themes / issues which are addressed. Some schemes are explicitly meant to compensate for reduced productivity of a specific worker, while other subsidies are provided as a matter of course when an eligible person with a disability is employed, without there being any need to demonstrate reduced productivity. Wage subsidies can be paid for a fixed or maximum duration, or on an ongoing and permanent basis, and can be capped at a maximum percentage of a set wage, which is often linked to the minimum wage. In some cases other requirements exist for an employer to receive a wage subsidy for a worker with a disability. The majority of countries have not evaluated whether wage subsidy schemes are having an impact.

Where evaluations were carried out, the most common finding was that wage subsidies had a limited impact on the overall employment rate of persons with disabilities. However, the take up of schemes in some countries, and therefore the number of people with disabilities employed under the schemes, has increased in recent years.

European States provide a wide range of other forms of financial support to support or encourage employers to hire, retain or train persons with disabilities. In some states payments or grants are provided to employers if they employ a person with a disability. The only requirement linked to the receipt of such grants is that an employer hire or, in some cases, retain a person with a disability. Grants and subsidies can also be paid to employers who offer trial employment to a person with a disability, or who provide training or an internship for a person with a disability. Lastly, in some states, financial support is available to cover (some of) the additional costs related to employing a particular person with a disability, such as costs related to providing additional training, providing support, or adapting a work station.

An obligation to establish a duty on employers to provide a reasonable accommodation applies under both the Employment Equality Directive (2000/78) and the UN Convention on the Rights of Persons with Disabilities (CRPD). All EU Member States, as well as Iceland and Serbia, have national legislation which implements the reasonable accommodation obligation found in the Directive. Many national legal provisions establishing the reasonable accommodation duty do not define what a reasonable accommodation is, except in broad terms. There is also frequently not a clear definition of what amounts to a disproportionate burden.

Many of the EDE country reports also identified further relevant actions targeted at employers. The kinds of action identified include awareness raising amongst employers regarding the employment of persons with disabilities; schemes providing information, advice and support to employers to assist them to employ persons with disabilities; recruitment services to help employers recruit persons with disabilities; disability-related awards for employers who display good practice; schemes bringing employers into contact with job seekers with disabilities; schemes providing disability awareness training and/or advice on accessibility for employers; and legislation

imposing an obligation on employers to designate a disability manager or person responsible for promoting the integration of persons with disabilities into the workforce.

Good practice guides, websites and/or advice services directed at employers exist in all but two states covered by this synthesis report, although not every example is described in this report. The only states which do have such guides, websites or advice services are Cyprus and Liechtenstein. Guides containing information for employers were the kind of support reported most frequently by EDE country experts. Websites providing guidance also existed in some states, while advice services were only identified in nine states, namely: Belgium, the Czech Republic, Finland, France, Italy, Lithuania, Luxembourg, Poland and Spain. A very diverse range of information is included in the guides, websites and advice services directed at employers and there is therefore no common approach taken to determining the content of guides, websites and advice services across Europe. Similarly, a variety of organisations are responsible for publishing such guides or websites, or providing advice, although the organisations most commonly involved are public bodies and NGOs / DPOs. It is notable that work on some of these guides or sources of information have been (partly) funded through EU programmes. Very few of these initiatives have been the subject of evaluation or assessed in terms of the impact they are having.

Support, information and partnerships available to Employers to assist them to make reasonable accommodations

Grants or subsidies are available to cover the cost of making reasonable accommodations incurred by employers in some circumstances in most states covered by this synthesis report. The application processes are sometime administratively burdensome and several EDE country experts noted that only a small number of employers received grants or subsidies in practice. The value of the grant or subsidy varies across European States, although there seems to be some commonality as to the kind of actions which can be funded, including most prominently adaptations to the work station or space used by the worker with a disability. Other eligible costs sometimes include the provision of a job coach and costs related to travel between an individual's home and place of work. In some cases, employers can only receive subsidies covering the additional disability-related costs they have incurred, or when employing a person with a disability on a permanent contract or on an extended basis. Subsidies must often be (partially) refunded if the employer terminates the contract within a set time period. The funds used to reimburse employers for the cost of accommodating a worker with a disability are sometimes generated through a levy or fee imposed on employers who do not meet their quota obligations by employing a sufficient number of persons with a disability. There seems to be limited assessment of the impact of these schemes, although some only fund a small number of adaptations so must necessarily be having a very limited impact.

Different forms of logistical support to plan and implement reasonable accommodations is available to employers in a number of European States. While some states have opted to confer this task on mainstream public bodies, such as employment services or institutes addressing employment and vocational training, many European States have established or funded specialised disability-specific bodies to provide this support. In most cases, employers are not charged when

receiving this logistical support, and some bodies also provide employers with services and financial support to assist them to make reasonable accommodations.

Partnerships can assist employers to make reasonable accommodations. Partnerships involve cooperation between individual employers who employ a person with a disability and an external body, with a view to identifying and implementing an appropriate reasonable accommodation for an individual employee. In addition to external bodies, such as job centres, organisations involved in recruitment, vocational rehabilitation organisations and civil society organisations, employers can also partner with company doctors, occupational health teams or trade unions.

EDE country experts identified a wide range of good practice guides regarding reasonable accommodation which are available to, or directed at, employers. These guides can include checklists, examples of real-life accommodations and case studies. Such guides can play an important part in raising awareness of the duty on employers to make a reasonable accommodation for a person with a disability for both employers and persons with disabilities, and provide guidance for all interested parties on how to proceed once a request for an accommodation has been made. They have been published by a variety of bodies, and have sometimes been co-funded through EU resources.

There are also a wide range of other sources of information on reasonable accommodation which can be consulted by employers. Public bodies, such as Government ministries, equality bodies and employment services are one source of such information. In some European States disability-specific bodies are sources of information, while in other states, organisations of employers or trade unions play an important role in providing information. Lastly, NGOs, including in some cases DPOs, have a role to play in some states. Amongst the information provided is information on sources of funding to cover the cost of accommodations as well as other forms of support available to employers, training for employers on how to respond to a request for a reasonable accommodation and information on the kind of accommodations that can be provided. The information can be provided in different forms: guidelines, brochures or good practice guides including online publications, training, information on court judgments concerning reasonable accommodation, online meetings, disability awareness training, and consultations for individual employers.

Concluding Recommendations

The following recommendations were directed at European States:

- Adopt an equality and human rights paradigm, consistent with the CRPD, when formulating policies to promote the employment of persons with disabilities;
- Take international evidence of effectiveness into account when developing or reviewing policies;
- Ensure that all actions and programmes, including relevant legislation, are periodically assessed and evaluated to determine impact and the need for change;
- Instigate programmes directed at employers who fail to meet quota targets or who otherwise fail to employ a sufficient number of persons with disabilities;

- Ensure that wage subsidies cover workers who are paid more than the minimum wage, and allow for wage subsidies to increase proportionately when a worker is promoted;
- Consider introducing ‘trial’ or ‘icebreaker’ programmes to enable persons with disabilities to try work with support;
- Require that training received by human resources personnel addresses the employment of persons with disabilities, including training on the duty to provide a reasonable accommodation;
- Establish a central contact point where information is collected and disseminated regarding good practice and the employment of persons with disabilities;
- Ensure that employment agencies are proactive and support employers to recruit persons with disabilities;
- Establish publicly available and accessible databases to provide information on good practice;
- Ensure that jobseekers (and workers) with disabilities are issued with ‘a certificate of compensation’ or some other document which shows prospective employers that financial and other support will be provided if this person is employed;
- Extend financial and support schemes to cover employees who acquire a disability while in work, and not restrict such schemes to new employees with a disability;
- Ensure that application procedures for requesting support when employing a person with a disability are reviewed with a view to making them as simple and accessible as possible, thereby reducing the administrative burden on employers;
- Consider establishing a state-financed multidisciplinary early intervention system to offer employers and employees support during a period of long-term illness, including support to retrain the employee, adjustment of the workplace, adapting working conditions, and combining such support with available social and health care services; and
- Devise and implement frameworks for accountability for employers, whereby employers report publicly on progress made in employing workers with disabilities and providing for career progression of workers with disabilities.

The following recommendations are addressed to European States and concern reasonable accommodation:

- Increase awareness about reasonable accommodation by actively including it in debates about work for, and employment of, persons with disabilities;
- Communicate clearly the link between flexible working, hybrid working and reasonable accommodation;
- Raise awareness that reasonable accommodation is a legal duty under national, EU and international law (as a particular kind of non-discrimination legislative provision), and also about what implementing reasonable accommodation involves in practice, and how it is different from a duty to provide accessibility in general;
- Publish a good practice guide or a single source of information on all relevant support that is available to employers, and widely disseminate this;

- Actively inform employers about the kinds of barriers and discrimination faced by persons with disabilities, and about how to remove them through reasonable accommodation and other means. All stakeholders, including employer's organisations, trade unions, job placement and employment agencies, occupational health experts and DPOs must be involved in this process;
- Publish guidance clarifying the key concepts, including what amounts to a reasonable accommodation, and when a burden will be disproportionate, should be drafted and widely disseminated;
- In those European States where support measures, including financial support to cover the cost of accommodations, are only targeted at people identified as having a severe disability, make more measures available to support employers to employ persons with less severe disabilities, taking account of the fact that the obligation to provide a reasonable accommodation is owed to all people with disabilities;
- Consider covering 100 % of the accommodation-related cost incurred by employers;
- Cover accommodation costs needed at the interview and recruitment stage;
- Provide guidance to employers on how to advertise vacancies in accessible formats and how to carry out interviews;
- Monitor and evaluate the implementation of the reasonable accommodation duty and related good practice. Where appropriate sector specific good practice be identified and disseminated; and
- Ensure entitlement to claim a reasonable accommodation is not dependent on a medically determined disability status either in law or in practice.

The following recommendations were directed at the European Commission:

- Facilitate the dissemination and exchange of information regarding policies to support employers and reasonable accommodation;
- Provide funding to support the evaluation and assessment of national policies, programmes and legislation which are intended to support persons with disabilities to gain employment, and link this to the requirement to take appropriate follow-up action; and
- Collect disaggregated data regarding persons with disabilities in the context of the Skills Agenda in order to identify national approaches which successfully support the employment of persons with disabilities.

1 Introduction

This synthesis report, and the related country reports, explore positive actions and reasonable accommodation to facilitate hiring and employment of persons with disabilities involving employers and employer initiatives in the open labour market. The research carried out contributes to charting the diversity of actions and supports directed at employers to promote hiring and employment of persons with disabilities in European countries; reveals evidence on the strengths and weaknesses of such arrangements; and thus contributes to increasing knowledge about good practices and provide some insights into prerequisites for implementation. This synthesis report, and the related country reports, cover the 27 Member States of the European Union, Iceland, Liechtenstein and Serbia.

Supporting Member States to promote the employment of persons with disabilities has long been a key element of the European Union's disability policy. Indeed, one of the earliest policy instruments adopted by the European institutions, the Council recommendation and Guideline on the Employment of Disabled People in the European Community of 1986,² concerned this field, and this focus has been maintained since. Amongst the most recent initiatives of the EU in this field are the 2019 Council Conclusions on improving the employment of people in a vulnerable position³ and the European Disability Strategy 2021-2030. The Council's 2019 Conclusions note how measures can be targeted at employers to promote the employment of 'people in a vulnerable position', including some persons with disabilities. It provides:

'Employers may benefit from help and support to employ people in a vulnerable position in the labour market through, for example, awareness-raising, identification of workplace adjustment needs, advice on ensuring accessibility and reasonable accommodation, and postplacement support services. Particular attention should be paid to the availability of and access to assistive technologies and IT solutions. It is worth considering fiscal and tax incentives including hiring subsidies. The promotion of a positive workplace culture that favours inclusive practices, including non-discriminatory and inclusive recruitment processes, and that offers support and training in diversity skills can improve the chances of people in a disadvantageous position.'

In light of the ongoing disadvantaged employment position of persons with disabilities in Europe, a Package to improve the labour market outcomes of persons with disabilities is a Flagship initiative of the European Disability Strategy 2021-2030. The Package aims at providing guidance and practice covering all stages of recruitment and employment, including strengthening the capacities of employment and integration services, promoting hiring, positive action and combating stereotypes, ensuring reasonable accommodations are made, securing health and safety at work and providing vocational rehabilitation schemes for workers who have chronic diseases or accidents, exploring quality jobs in sheltered employment, and pathways to the open labour market.⁴

² Council recommendation of 24 July 1986, OJ No. L 225/43 12.8.86.

³ See: <https://data.consilium.europa.eu/doc/document/ST-14646-2019-INIT/en/pdf>.

⁴ Commission Communication, 2021: [Union of Equality: Strategy for the Rights of Persons with Disabilities 2021-2030](#), COM(2021) 101 final.

The Council conclusions of 8 December 2022 on the inclusion of persons with disabilities in the labour market acknowledge the actions of the Employment Package and call upon the Member States to implement relevant guidelines, support vocational education and training of persons with disabilities, and facilitate the transition of persons with disabilities to the labour market. The conclusions also reiterate the calls of the Strategy to set up national targets on employment and participation in adult learning of persons with disabilities.⁵

This statement from the 2019 Conclusions reveals the wide range of possible actions which are intended to support and encourage employers to employ 'people in a vulnerable position'. More specifically, in European States policies and measures exist to stimulate job creation for persons with disabilities, including quota schemes and subsidies to promote hiring of persons with disabilities and awareness raising. Other measures facilitate equal participation of persons with disabilities in the hiring and recruitment process and in employment. However, take-up tends to be low, and a considerable employment gap persists according to EU statistics and primarily the Social Scoreboard⁶ that is used by the Commission as the main quantitative tool to monitor progress towards the implementation of the European Pillar of Social Rights.⁷

Statistical analysis

Statistical analysis carried out by EDE Senior expert Stefanos Grammenos confirms the ongoing low employment rate of persons with disabilities within the European Union. In that light, legislation and good practice which promotes the employment of persons with disabilities, such as that identified in this report and the related Catalogue of positive actions and Guidelines on reasonable accommodation, are particularly important.⁸ Grammenos' report, covers equal opportunities, fair working conditions, social protection and inclusion, and health analysis and trends. The most relevant data on the employment of persons with disabilities is included in the report. More information can be found in the full report. The data refer to 2020 and occasionally to 2019 (notably, for Germany and Italy). The information is based on EU-SILC 2020 microdata released in April 2022.

In the EU 27, about 24.9 % of persons aged 16 and over declared a disability (activity limitation) in 2020. The figure was 24.1 % in 2019. This represents about 92 million people with disabilities aged 16 and over living in private households. About 7.2 % of persons aged 16 and over declared a severe disability (with severe limitations) and 17.7 % declared a moderate disability. Disability prevalence is higher among persons with a lower education and among persons with low income / wealth.

Structure of the report

The synthesis report is structured in the following way. Chapter 2 provides a comparative analysis of the framework of support and incentives directed at employers to promote the employment of persons with disabilities at the national level, including

⁵ See: <https://data.consilium.europa.eu/doc/document/ST-15134-2022-INIT/en/pdf>.

⁶ 'Social Scoreboard of Indicators', <https://ec.europa.eu/eurostat/web/european-pillar-of-social-rights/indicators/social-scoreboard-indicators>.

⁷ 'The European Pillar of Social Rights in 20 principles', <https://ec.europa.eu/social/main.jsp?catId=1606&langId=en>.

⁸ Stefanos Grammenos, The employment of persons with disabilities, Statistics, Data 2020, European Commission, August 2022.

documenting any information on the strengths and weaknesses of specific approaches. It addresses different kinds of strategies, policies and practices including employment quotas, tax relief, reduced social security contributions and wage subsidies provided to employers when employing persons with disabilities, reasonable accommodation, good practice guides, websites and advice services directed at employers and other relevant actions targeted at employers. Chapter 3 has a particular focus on reasonable accommodation. The chapter explores the support available to employers in terms of providing reasonable accommodations to persons with disabilities. This chapter focuses on the provision of support (logistical, financial and guidance or information) to employers to enable them to make appropriate accommodations for hiring and employment. This could be based on partnerships between employers and employment services, disabled persons' organisations, trade unions or other relevant organisations. The chapter also considers good practice guides for employers regarding reasonable accommodation and other sources of information of information regarding good practice. Chapter 4 contains concluding recommendations based on the findings of this synthesis report and the related EDE country reports. The recommendations are directed at European States and the European Commission.

In addition to this synthesis report, EDE has produced two related reports: a Catalogue of positive actions to facilitate hiring of persons with disabilities involving employers and Guidelines on reasonable accommodation at work addressing employers.

2 Support and incentives directed at employers to promote the employment of persons with disabilities

This chapter provides a comparative overview of supports and incentives directed at employers to promote the employment of persons with disabilities. It covers, in the following order: employment quotas; tax relief; reduced social security contributions; wage subsidies; reasonable accommodation duties; other relevant actions targeted at employers; and good practice guides, websites and advice services directed at employers.

2.1 Employment quotas

Employment quotas for persons with a disability are a commonly used instrument which is found in a diverse range of countries. Quotas involve the requirement, or recommendation, which covered employers employ a set percentage (or quota) or officially recognised persons with disabilities.

The majority of European countries covered in this synthesis report have a quota scheme in place. All quota schemes in operation are based on legally binding legislation. In general, these quota schemes require that between two and ten per cent of positions be reserved for officially recognised persons with disabilities. Employers must employ between 15 and 50 employees to be covered by a quota scheme, depending on the state in which they are based. In some cases, states apply a lower quota percentage to small employers, although some quotas involve a standard quota which is only applicable to larger employers (50 or above). In some states employers can also meet their quota targets by taking other measures, such as making agreements with enterprises which employ persons with disabilities for the supply of goods and services. Some states apply a different quota percentages to the private and public sector, and sometimes quotas only cover one or other sector. Individuals must be officially assessed as having a disability in order to be eligible for employment under a quota. The degree of 'disability' or 'reduced working capacity' required varies across European States. Most quota schemes are enforced, meaning that some system exists for monitoring compliance and a levy, fee or sanction is imposed in case of less than full compliance. Income raised through the imposition of a fee or levy can be earmarked for a fund to support the employment of persons with disabilities or become part of the overall state budget.

The majority of European States covered by EDE have some form of employment quota in operation. Of the thirty countries covered by EDE, eight do not have such a quota in place. None of the Nordic countries (Denmark, Finland, Iceland or Sweden) have a quota, nor do any of the Baltic states (Estonia, Latvia and Lithuania). Liechtenstein also does not have a quota. Consequently, with the exception of the Nordic and the Baltic states in Northern Europe, quotas are a standard element of policies to promote employment in European States covered by EDE.

The following table provides an overview of the quota schemes operating in countries covered by this synthesis report:

Country	Quota Scheme and legal basis Y – Yes N – No
Austria	Y – Disability Employment Act Nr. 22/1970 as amended
Belgium	Y – Public sector duty only Royal Decree of 6 October 2005 and relevant regional legislation
Bulgaria	Y – Labour Code; Persons with Disabilities Act; Regulations for Implementation of the Persons with Disabilities Act
Croatia	Y – Act on Professional Rehabilitation and Employment of Persons; Ordinance on Determining Quotas for the employment of Persons with Disabilities
Cyprus	Y – Public sector duty only Recruitment of Persons with Disabilities in the Wider Public Sector (Special Provisions) No. 146(I)/2009
Czech Republic	Y – Law No. 435/2004 on Employment
Denmark	N
Estonia	N
Finland	N
France	Y – Labour Code
Germany	Y – Social Code IX (SGB IX)
Greece	Y – Law 2643/1998 as amended by Law 4440/2016
Hungary	Y – Act CXCI of 2011 on the Benefits of Persons with an Altered Ability to Work and the Amendment of Certain Laws
Iceland	N
Ireland	Y – Public sector only; Disability Act 2005
Italy	Y – Law No. 68 of 12 March 1999, Rules on the Right to Work of Persons with Disabilities
Latvia	N
Liechtenstein	N
Lithuania	N
Luxembourg	Y – Law of 12 September 2003 (integrated into Labour Code)
Malta	Y – Persons with Disability (Employment) Act 1969 as amended Subsidiary Legislation 210.02
Netherlands	Y – Act on Job Agreement and Quota for Workers with Disabilities
Poland	Y – Act of 27 August 1997 on Vocational and Social Rehabilitation and Employment of Persons with Disabilities
Portugal	Y – Decree-law 29/2001; Law 38/2004; Law 4/2019
Romania	Y – Law No. 448/2006
Serbia	Y – Law on Professional Rehabilitation and Employment of Persons with Disabilities
Slovakia	Y – Act No. 5/2004 Coll. on Employment Services

Slovenia	Y – Vocational Rehabilitation and Employment of Disabled Persons Act 2007 as amended; Decree establishing the employment quota for persons with disabilities 2014
Spain	Y – Royal Decree 1/2013 General Law on the Rights of Persons with Disabilities and their Social Inclusion; Royal Decree 636/2021; Royal Decree 364/2005
Sweden	N

In general the quota schemes in operation in European States require that between two and ten per cent of positions be reserved for registered or officially recognised persons with disabilities. However, the standard quota percentage for larger employers seems to be between 3-6 per cent, while the lower quota percentages often only apply to small employers. In Bulgaria and Cyprus the quota can be as high as 10 % for some employers. In Spain public sector employers must reserve 7 % of vacancies for persons with disabilities. Unusually, this quota is split between people with different impairments, with 2 % reserved for persons with intellectual disabilities, and the remaining 5 % for people with other kinds of disabilities.⁹

The standard employer size for the application of the quota is 50 employees in Bulgaria, Greece, Romania and Spain, and smaller employers do not seem to be covered in these states. In contrast, in some states employers with workforces of 15 (Italy), (more than) 20 (Croatia, France, Germany, Malta, Serbia, Slovakia, Slovenia) or (more than) 25 (Austria, Czech Republic, Hungary, Luxembourg, Poland) are covered by the quota. While some states only apply the quota to larger employers and do not have a differentiated percentage based on the size of the employer, a number of states do apply such differentiations, thereby allowing them to bring smaller employers within the scope of the quota scheme subject to a lower quota.

Individuals eligible for employment under the quota must be registered or officially recognised as persons with disabilities. Such an assessment generally involves a work capacity test or medical certification and only individuals who are officially assessed as having a certain degree of disability or reduced earning capacity are eligible for employment under the quota. For example only individuals assessed as having a '50 % disability' are eligible for employment under the quota in Austria, Bulgaria and Greece. In other states individuals who are officially assessed as having lower degrees (percentages) of disability are covered by the quota, with 30 % being the lowest degree of disability for eligibility for employment under a quota identified by EDE experts (in Luxembourg), or higher degrees (percentages) of disability, with 60 % or above being the highest degree identified (in Portugal). In some states, individuals assessed as being severely disabled, individual who have certain disabilities, such as blindness, or older individuals with disabilities, count as occupying more than one quota place for an employer. This is the case in Austria and France. In Poland the levy payable when an employer fails to employ the required number of persons with a

⁹ Royal Decree 636/2021 of 27 July, approving the public employment offer for the year 2021 (*Real Decreto 636/2021, de 27 de julio, por el que se aprueba la oferta de empleo público para el año 2021*), BOE, 28 July 2021, No. 179, <https://www.boe.es/boe/dias/2021/07/28/pdfs/BOE-A-2021-12608.pdf>.

disability is reduced when an employer employs persons who have medical conditions which make it particularly difficult for them to work.¹⁰

It is notable that individuals must be officially assessed as having a disability to a specified degree in order not only to qualify for employment under the quota, but also for their employer to benefit from some of the other measures covered in this chapter, such as tax relief, reduced social security contributions or wage subsidies. In a small number of cases (Luxembourg and, to some degree, Germany) individuals must also be officially assessed as having a disability to a specified degree in order to be entitled to claim a reasonable accommodation. The assessment process, the means by which a degree of disability is determined, and the extent to which this process is medicalised as well as the extent to which the person being assessed can play an active part in the process, are therefore highly significant and impact on the experience of persons with disabilities. The results of the assessment are determinative for eligibility for certain supports and benefits not only for an individual with a disability, but also for the employer of such an individual. Disability assessment, including in the context of ability to work and to qualify for employment support, have been examined in detail in work carried out by EDE's predecessor, the Academic Network of Experts on Disability (ANED) in the past.¹¹

All quota schemes in operation are based on legally binding legislation. Most of the relevant legislation was adopted in the first decade of this century, although it may have been amended subsequently. Most quota schemes are enforced, meaning that some system exists for monitoring compliance with the quota obligation and a levy or fee, or sanction, is imposed in the case of non-compliance with the employment obligations. The only states where no levy, fee or other sanction is attached to non-compliance are Belgium and Ireland, where the law does not foresee payment of a levy or fee, and Luxembourg and the Netherlands, where the law does provide for the payment of a levy, but this is not enforced in practice. In Cyprus public sector employers who do not meet their quota target can be subject to a fine of up to EUR 5 000, but there is no evidence that this has been imposed in practice. The relevant Dutch legislation provides for the imposition of a punitive charge for employers under quota, but this has never been imposed.

Most states apply a quota-levy scheme, with employers who do not meet their quota obligations through employment being obliged to pay a levy or fee. This money is often directed towards a fund which is used to support the employment of persons with disabilities. This is the case in Austria, Croatia,¹² France, Germany, Italy, Malta,

¹⁰ The types of these conditions are defined in the Regulation of the Minister of Labour and Social Policy of 18 September 1998 on the types of conditions justifying a reduction in the employment rate of disabled persons and the manner of its reduction (Dz.U.98.124.820, as amended), and they include multiple sclerosis, paraplegia, tetraplegia, severe visual impairment (blindness) and low vision, deafness, HIV infection and AIDS, epilepsy, chronic mental illnesses and intellectual disability.

¹¹ See: <https://www.disability-europe.net/theme/social-protection>.

¹² Although during the pandemic a large part of the fund was used to keep people in employment. This was criticised by the Ombudsperson. Ombudsman for Persons with Disabilities (2020), Press release on the decision of the Minister of Labour and Pension System on the reallocation of funds collected from employers due to non-fulfilment of the quota employment of persons with disabilities (*Priopćenje povodom odluke ministra rada i mirovinskoga sustava o prenamijeni sredstva prikupljenih od poslodavaca zbog neispunjenja obveze kvotnog zapošljavanja osoba s*

Poland, Portugal,¹³ Serbia¹⁴ and Slovenia. However, one of the criticisms of the quota system in Poland is that the funds collected from employers who do not meet their quota targets through employing persons with disabilities are the main source of funding for wage subsidies for workers with disabilities and other measures to combat unemployment and the social exclusion of people with disabilities. The Polish country expert for EDE, Agnieszka Król notes 'there is therefore a certain paradox in that the more employers employ people with disabilities, the fewer resources the fund accumulates'.¹⁵ This has in fact happened in Slovakia, where the number of employers meeting their quota obligations by employing persons with disabilities has been increasing, from 57.3 % of employers in 2012 to 66.8 % in 2016, and 73.2 % in 2020. This has consequently led to a reduction in the number of employers who pay a levy, which has fallen from 11.1 % of employers in 2012 to 7.0 % in 2016 and 4.9 % in 2020.¹⁶ This has led to a fall in the sum collected via the levy, from EUR 5 956 535 in 2010 to EUR 2 250 630 in 2016 and EUR 1 679 552 in 2020.¹⁷ In Slovakia this money is not directed towards a fund to support the employment of persons with disabilities, but this development nevertheless reveals the potential, in a quota-levy system, for greater levels of employment of workers with disabilities to impact on income generation, at the same time as demand for support from employers may be rising.

In contrast, in some states the money or levy paid by employers who fail to meet their quota obligations becomes part of the overall state budget and is not earmarked for supporting the employment of persons with disabilities. This is the case in Bulgaria, (where the payments become part of the budget of the General Labour inspectorate), the Czech Republic, Hungary, Luxembourg (where however the quota scheme is not enforced, and in practice levies are not paid), Romania and Slovakia. In most states the quota percentage applies in the same way to the public and private sector. However in Bulgaria and Greece different quota levels exist for the two sectors, with higher levels applying in the case of the private sector. Different quota levels also exist in Germany, Luxembourg and Portugal; however in these states the public sector is subject to a higher quota obligation than the private sector. In Cyprus, Belgium and Ireland the quota scheme only applies to the public sector.

invaliditetom), <https://posi.hr/priopcenje-povodom-odluke-ministra-rada-i-mirovinskoga-sustava-oprenamijeni-sredstva-prikupljenih-od-poslodavaca-zbog-neispunjenja-obveze-kvotnog-zaposljavanja-osoba-s-invaliditetom/>.

¹³ Where 65 % of the revenue generated by fines resulting from a violation of the quota law is allocated to the Authority for Labour Conditions and 35 % of the revenue is allocated to the National Institute for Rehabilitation.

¹⁴ In addition to paying a fee or levy for not fulfilling their quota obligation which goes to the Serbian Budgetary Fund for Professional Rehabilitation and Encouragement of Employment Persons with Disabilities, employers who do not comply with their quota obligations must also pay a fine for a misdemeanour, which goes to the general state budget.

¹⁵ Koza, A. (2016), 'The Quota Scheme as the Source of the Financial Problems of the State Fund for Rehabilitation of Disabled Persons', <https://journals.umcs.pl/h/article/viewFile/3830/3498>.

¹⁶ Central Office of Labour, Social Affairs and Family of the Slovak Republic, information obtained on request.

¹⁷ Ministry of Labour, Social Affairs and Family, *Annual Report for 2020 (Závěrečný účet za rok 2020)*, <https://www.employment.gov.sk/sk/ministerstvo/vyrocne-spravy-uctovne-uzavierky-ministerstva/rok-2020/>.

In Belgium, Bulgaria, the Czech Republic, France, Germany, Poland, Romania, Slovakia, Slovenia and Spain employers can (partially) comply with their quota obligations, or reduce the amount of the fee or levy to be paid for unfilled quota places, by purchasing goods or services from sheltered workshops or firms employing a high percentage of persons with disabilities. Other alternatives, which exist in Bulgaria, the Czech Republic and Spain, include concluding a contract with a self-employed person who has a disability and, in the case of Spain, making financial donations to a foundation or association which supports the employment of people with disabilities.¹⁸ In Serbia employers can meet their quota obligation by making cooperation agreements with enterprises providing professional rehabilitation and employment of persons with disabilities.¹⁹ The French quota is notable in that it foresees various additional measures by which an employer can (partially) meet the quota obligation or reduce the levy due, including adopting retention measures in the case of an individual who has severe difficulty in retaining a job, implementing a programme in favour of workers with disabilities, providing internships to (young) persons with disabilities, incurring expenses to recruit or employ persons with disabilities where this is not a legal obligation, participating in events which promote the recruitment and retention of workers with disability by the employer, and partnerships with organisations which work on the training and social and professional integration of persons with disabilities who the employer hires. If the quota target is not met through these various permitted programmes, employers in most European States are obliged to pay a fee or levy for each unfilled quota place. What is clear is that, while quota schemes might seem to have the goal of promoting the employment of persons with disabilities, in many states there are one or more means of complying with the quota which do not actually involve employing persons with disabilities.

In most states persons with disabilities do not have an individual right to be hired under a quota scheme, even where an employer does not meet its quota obligation. However, in Greece such an individual right does exist, and a number of individuals have successfully enforced this right litigation.²⁰

A number of the quota schemes have been the subject of assessment, evaluations or independent comment. In some cases, other evidence exists regarding their effectiveness of quota schemes. This information is noted below. In most cases, the assessments, evaluations or independent commentaries noted weakness or problems with the quota schemes in operation. A common finding was that quota schemes were ineffective and did result in the desired employment rate of persons with disabilities.

An Austrian evaluation from 2014 found that there was extensive scope for employers covered by the quota to employ more persons with disabilities. It also found that the compensatory payment (ranging from EUR 276-411 per month for every unfilled place) which employers must pay if they fail to fulfil their quota obligations through employing persons with disabilities, was too low to increase the employment of persons with

¹⁸ Czech Republic: Law No. 435/2004 Coll. on Employment, 13 May 2004. Spain: Royal Decree 364/2005 which Regulates Alternative Compliance with the Exceptional Nature of the Reservation in Favour of Workers with Disabilities.

¹⁹ Law on Professional Rehabilitation and Employment of Persons with Disabilities, Article 27.

²⁰ European network of legal experts in gender equality and non-discrimination (2021), *Country Report: Non-discrimination: Transposition and implementation at national level of Council Directives 2000/43 and 2000/78: Greece*, p. 64.

disabilities.²¹ It is probable that this assessment applies to a number of quota schemes examined for this research.

The Bulgarian Employment Agency concluded that employers in some sectors were not flexible enough when it came to employing persons with disabilities under the quota.²²

The Cypriot quota, which only applies to the public sector, requires that applicants with disabilities have all the necessary qualifications to take up a position, including having graduated from a state-recognised secondary education institution. This has been found to exclude many people with disabilities who attended special / segregated schools or units or who otherwise did not graduate from high school, thereby limiting eligibility of individuals to obtain employment under the quota.²³ Furthermore, the United Nations Committee on the Rights of Persons with Disabilities has recommended that the Cypriot quota be extended to cover the private sector.²⁴ Disability representatives have also been critical of the Cypriot quota, including on the grounds that the number of persons with disabilities employed under the quota are limited, and, in particular, very few people with visual impairments are in employment.²⁵

In the Czech Republic there is some indication that the quota has only a limited impact on the employment of persons with disabilities, although a rigorous assessment of the scheme has not been carried out.

A 2021 survey of French employers subjected to the quota found that, although three quarters of the companies surveyed have a positive opinion of the employment obligation, only one third of them took steps, on one or more occasions, to employ people with disabilities. Employees with physical disabilities were the group who were most employed in companies. This was far ahead of persons with other kinds of disability, although recruitment in 2017 related to persons with more varied disabilities.²⁶

²¹ BMASK (2014), *Endbericht zum Projekt ‚Evaluierung der Auswirkungen der Novelle zum Behinderteneinstellungsgesetz‘*, p. 121,

<https://broschuerenservice.sozialministerium.at/Home/Download?publicationId=410>.

²² Employment Agency, *2021 Annual report*, p. 22, <https://www.az.government.bg/pages/otchet-zadeinostta-na-az/>.

²³ Mavrou, K., Liasidou, A. and Tsakiri, M. (2021), European Semester 2020-2021 country fiche on disability equality (Cyprus Report).

²⁴ Submission to the List of Issues of the Committee on the Rights of Persons with Disabilities in relation to the initial report of Cyprus (CRPD/C/CYP/Q/1), https://tbinternet.ohchr.org/_layouts/15/treatybodyexternal/Download.aspx?symbolNo=CRPD%2fC%2fCYP%2fQ%2f1&Lang=en.

²⁵ ‘Policies of exclusion of the Blind from the labour market are followed by the Government’, *Dialogos*, 6 March 2022, <https://dialogos.com.cy/politikes-ektopis-oy-ton-tyflon-apo-tin-agergasias-akoloythei-i-kyvernisi/>.

²⁶ Fondation Malakoff Humanis (2021), *Disabilities in Companies (Le handicap en entreprise: Enseignements issus de l’étude OpinionWay)*, <https://fondationhandicap.malakoffhumanis.com/sites/sfh/files/files/mh-fondation-handicap-etude-emploi-personnes-situation-handicap-2022-311.pdf>. Note that the number of companies surveyed was 201.

In Germany, a large number of companies prefer to pay a levy rather than employing severely disabled people, and the EDE country experts, Marianne Hirschberg and Felix Welti, note in their report 'the question arises whether the measure is sufficient to promote an inclusive labour market'. The experts also note that allowing companies to reduce the amount of the levy payable by contracting with sheltered workshops 'could contribute to stabilising segregated work environments instead of building an inclusive labour market', and that people with disabilities who do not qualify for employment under the quota can still find it impossible to find adequate employment.

In Greece, the legislation provides for an annual open call for positions under the quota in the public sector. However, the calls have not taken place with this regularity.

In contrast to other states, the Hungarian quota has been assessed as having contributed to an increased employment rate of persons with disabilities. The employment rate of the group covered by the quota, namely persons whose 'health status' is assessed as resulting in a work capacity of 60 % or less, thereby resulting in an 'altered ability to work', has increased from 11 % in 2001, to 28.8 % in 2011²⁷ and 44 % in 2021.²⁸ The proportion of employers employing persons with an altered ability to work was 17 % in 2008.²⁹ In contrast, in 2019 80 % of companies with more than 250 employees employed such persons.³⁰ However, the figure was much lower (55 %) for small companies (25-49 employees).³¹ The quota is regarded as successful, as it encourages employers to employ such workers instead of paying the levy or fee,³² and 67 % of companies employ persons with disability to avoid the levy or fee,³³ which is approximately EUR 4 800 per year per unfilled place.

A number of evaluations of the Maltese quota scheme, which involves a 2 % quota, have been carried out. A 2018 study carried out by Axisa³⁴ found that the disability quota was a 'grey area' for employers, with many unanswered questions as well as misconceptions about persons with disability. While all the research participants admitted that their knowledge of the quota had increased dramatically after the

²⁷ EDE (2022), *Striving for an inclusive labour market in Hungary*, country report, Hungary. Available at <https://ec.europa.eu/social/BlobServlet?docId=26850&langId=en>.

²⁸ See: <https://ado.hu/munkaugyek/kozelit-az-eu-atlagahoz-a-megvaltozott-munkakepesseguiek-aranya-a-munkaeropiacon/>.

²⁹ Tardos, K. (2013), 'Jó gyakorlatok a megváltozott munkaképességűek foglalkoztatására', *Kultúra és Közösség*, available at: <http://www.hrportal.hu/download/megvaltozottmunkakepesseg.pdf>.

³⁰ See: <https://www.vg.hu/vilaggazdasag-magyar-gazdasag/2019/07/megduplazodott-a-megvaltozott-munkakepesseguiek-foglalkoztatasi-aranya>.

³¹ Bacskák, D. (2020), 'Megváltozott munkaképességű személyek nyílt munkaerőpiaci foglalkoztatási helyzete Magyarországon', available at: https://www.bkmkik.hu/attachments/article/5229/rehab_elemez%C3%A9s_220211.pdf, p. 5.

³² Barakonyi, E., Cseh, J. and Szellő, J. (2013), 'A rehabilitációs kvóta és hozzájárulás hatása a munkáltatók befogadói magatartására Magyarországon', available at: <https://ertekvagy.hu/documents/35269/77600/A+rehabilit%C3%A1ci%C3%B3s+kv%C3%B3ta+%C3%A9s+hozz%C3%A1j%C3%A1r%C3%A1s+hat%C3%A1s+a+munk%C3%A1ltat%C3%B3k+befogad%C3%B3i+magatart%C3%A1s+Magyarorsz%C3%A1gon.pdf/ad185325-223e-5a9d-0e61-ab85fb073b60?t=1616351452662>, p. 104.

³³ Bacskák, D. (2020), 'Megváltozott munkaképességű személyek nyílt munkaerőpiaci foglalkoztatási helyzete Magyarországon', available at: https://www.bkmkik.hu/attachments/article/5229/rehab_elemez%C3%A9s_220211.pdf, p. 9.

³⁴ Axisa, T. (2018), 'The Effectiveness of Disability Quotas when Employing Persons with Disabilities: An Exploratory Study among Maltese Employers' (dissertation for M.A. in Youth and Community Development Studies, De Montfort University).

Government decided to enforce it in 2017, through collecting contributions from employers who were under quota, most research participants lacked detailed knowledge of the quota. Many employers were concerned that their employees with disabilities who were not registered as disabled with Jobsplus or the Maltese Commission for the Rights of Persons with Disability did not count towards compliance with the quota obligation. Employers also stated that the financial and other human support received, mainly through job coaches, to recruit employees with disabilities, was often of too short a duration. Most research participants were sceptical about the quota enforcement, and some even argued that the contribution which employers have to pay if they did not satisfy the quota was simply another Government tax. A 2017 study conducted by Zammit (2017)³⁵ involving human resources managers found that many companies offer low-skill and low-paid jobs to persons with disabilities in order to avoid the annual contribution linked to the quota system (EUR 2 400 per unfilled quota place per year, with a cap of EUR 10 000 per employer).³⁶

In the Netherlands, research reveals that the quota is having no notable influence on the general labour participation rate of people with disabilities, even though the labour market is very tight.³⁷ Moreover, research by the Netherlands Institute for Social Research reveals that the quota is having no notable influence on the willingness of employers to hire people with disabilities. 61 % of employers surveyed stated that, since 2015 when the quota targets were first introduced, they had been willing to hire someone with a disability, but only 19 % had concrete plans to do so. Less than a quarter of this 19 % of willing employers had actually hired a person with a disability,³⁸ and a minority of employers had met the relevant quota percentage for their sector.

In Poland, the Supreme Audit Office (NIK) found in 2019 that the public administration had not met the quota target of 6 %. It found that the overall average employment rate of persons with disabilities in the bodies which it audited was 3.05 %.³⁹ Moreover, the fact that the disability employment gap remains fairly stable in Poland has led scholars to assess the quota as being rather ineffective.⁴⁰ A separate study from the same year

³⁵ Zammit, I.M (2017), 'Experiencing the job interview process: different perceptions by persons with physical disability and HR managers' (dissertation for M.A. in Disability Studies, University of Malta), <https://www.um.edu.mt/library/oar/handle/123456789/26386>.

³⁶ Jobsplus (2022), 'Employing Persons with Disability', <https://jobsplus.gov.mt/employers-mt-MT-en-GB/employing-persons/employing-persons-disability>.

³⁷ European Semester 2020-2021 country fiche on disability equality, Netherlands, available at: <https://ec.europa.eu/social/BlobServlet?docId=23942&langId=en>; Knapen, J., Grosscurt, R. and Boeije, H. (2020) *Werken met een beperking: verdiepingsstudie participatiemonitor. Arbeidsomstandigheden van mensen met een lichamelijke beperking* (in-depth study participation monitor), *Nivel kerncijfers participatie* (core data on participation), Utrecht, Nivel.

³⁸ *Eindevaluatie van de Participatiewet*, <https://www.scp.nl/publicaties/publicaties/2019/11/19/eindevaluatie-van-de-participatiewet>.

³⁹ Supreme Audit Office (NIK) (2019), Report 'on (un)employment of disabled people by public employers', <https://www.nik.gov.pl/aktualnosci/nik-o-zatrudnianiu-osob-niepelnosprawnych.html>.

⁴⁰ See Arczewska, M., Giermanowska, E. and Raław, M. (2014), in Giermanowska, E. (ed.), *Zatrudniająć niepełnosprawnych: Dobre praktyki pracodawców w Polsce i innych krajach Europy* (Employing persons with disabilities: Good practices among employers in Poland and other European countries), http://polscyniepelnosprawni.agh.edu.pl/wp-content/uploads/ksiazka_zatrudniajac_niepelnosprawnych_dobre_praktyki.pdf; Koza, 'The Quota Scheme as the Source of the Financial Problems of the State Fund for Rehabilitation of Disabled Persons'; Kowalczyk, O. (2018) 'Quarter-century of reform in the social security system for the disabled in Poland – selected aspects',

on the failure of the public sector to meet the quota target concluded that, in implementing institutions, persons with disabilities are not thought of as potential employees, but mainly as clients who were being assisted by public sector bodies.⁴¹

In Portugal, the Observatory of Disability and Human Rights (ODDH) concluded in 2021⁴² that the quota scheme in the private sector has not had a significant impact on the number of persons with disabilities employed. However a quota was only introduced for the private sector in 2019, and the scheme provides for a transition period of up to 5 years. The report also found that, although there was a growth of 7.7 % in the number of employees with disabilities in the private sector in companies with more than 10 workers in 2019 compared to 2018 (+982 workers), the majority of the workers with disabilities in these companies were aged 45-64 (61.86 %), with only 9.73 % aged 18-34. This suggests that most of the employees with disabilities are not new appointees, but workers who had acquired impairments or chronic illnesses while already working for a company, and who continued to be employed afterwards. In the same report, the ODDH found that, of the total number of employees in the public administration sector in 2020, only 2.62 % were employees with disabilities. Therefore, while it has been over 20 years since the quota scheme entered into force in the public sector in Portugal, the public sector employment is still well below the quota level of 5 % of employees with disabilities that the scheme prescribes.

In Romania, most employers appear to prefer to pay a levy or fee for being under quota, rather than employ persons with disabilities.⁴³ The levy or fee is equivalent to at least 50 % of the minimum gross basic salary per month per unfilled quota place. This is also the case for public institutions with, for example, several ministries having reported that they did not employ the number of persons with disabilities they were required to, or even that they did not employ any person with disabilities at all.⁴⁴ According to the data provided by the National Agency for Fiscal Administration to a newspaper on 25 August 2021, in 12 out of the 41 counties in Romania, no public institution (with at least 50 employees) employed persons with disabilities at the required quota rate of 4 % or above.⁴⁵

<http://cejsh.icm.edu.pl/cejsh/element/bwmeta1.element.desklight-96e48fd2-c438-42de-89e0-beeaa11777ae>.

⁴¹ Meta-analysis of research results of evaluation studies concerning the evaluation of ESF support (2019), https://www.power.gov.pl/media/77550/Metaanaliza_raport_koncowy_2019.pdf.

⁴² Persons with disabilities in Portugal, Human Rights Indicators 2021, <http://oddh.iscsp.ulisboa.pt/index.php/en/2013-04-24-13-36-12/publications-of-oddh-researchers/item/561-report-oddh-2021>.

⁴³ See Bungau, S.G. and others, '[Practices and attitudes regarding the employment of persons with disabilities in Romania](#)', Quality – Access to Success, 20(170):154, May 2019.

⁴⁴ *Libertatea*, 'State institutions do not employ persons with disabilities, although they are required to do so by law' ([Instituțiile de stat nu angajează persoane cu handicap, deși sunt obligate prin lege](#)), 26 April 2018; and Szabo, A.M. (19 May 2021), Integration of persons with disabilities in the workplace ([Integrarea în câmpul muncii a persoanelor cu dizabilități](#)), Asociația Charcot Marie Tooth România (Charcot Marie Tooth Association).

⁴⁵ G4Media.ro, 'The first employment competition for persons with disabilities in the history of the Chamber of Deputies, organised by the Committee on Labour and Social Protection' (*'Primul concurs de angajare pentru persoane cu dizabilități din istoria Camerei Deputaților, organizat la Comisia pentru Muncă și Protecție Socială'*), 6 November 2021, available in Romanian at: <https://www.g4media.ro/primul-concurs-de-angajare-pentru-persoane-cu-dizabilitati-din-istoria-camerei-deputatilor-organizat-la-comisia-pentru-munca-si-protectie-sociala.html>.

In Spain, a the 'Good Practice Guide'⁴⁶ published in 2016 by CERMI and others noted that 48 % of job opportunities for employees with disabilities are in sheltered workshops, indicating that quotas are ineffective. This is also linked to the fact that 98 % of the Spanish business sector is made up of companies with fewer than 50 workers. Spain has the highest cut-off point (number of employees) and only companies with 50 or more employees are covered by the quota scheme. This means that, *de facto*, the scope of the quota is limited. Not surprisingly, companies with fewer than 50 employees generate the least employment for people with disabilities. The Guide also points out that 73 % of the recruitment of employees with disabilities is by employers who are obliged to do so because they have more than 50 workers, but these companies represent only 1 % of the Spanish business sector.

For the other countries reported on by the EDE country experts, no evidence assessing the strengths or weaknesses of the quota scheme was identified.

In general, the target quota percentage, in terms of all covered employers employing the set percentage of persons with disabilities across, was not met; although compliance was often achieved when both employment rates and payments of a fee or levy, or compliance with alternative obligations, such as purchasing goods or services from sheltered workshops, were considered in combination. The wide range of means of complying with the quota, other than actually employing persons with disabilities, which exist in some European States, prompts the question whether increased levels of employment of persons with disabilities are the main goals of such schemes. In that context a lack of specified goals makes it difficult to evaluate quota schemes. However, it is notable that country experts frequently noted that employment targets under quota schemes were not being met and the impact of such schemes in terms of influencing employment rates was minimal.

The only state where the targeted quota percentage was met (and exceeded) was Ireland – however, the quota percentage is only 3 % in Ireland, and only applies to the public sector. Moreover, while the overall target was met by public sector bodies in Ireland, a minority of such bodies did not meet the target in the context of their own workforce.⁴⁷ In Luxembourg the public sector also met its 5 % quota target, while the vast majority of private sector employers (81.7 %) did not meet their quota target, which was at least one worker for companies with 25-50 employees, 2 % for companies with 50-300 employees and 4 % for companies with over 300 employees.⁴⁸ It is frequently claimed that this low compliance rate is due to the lack of sanctions

⁴⁶ Comité Español de Representantes de Personas con Discapacidad (CERMI), Law and Disability Foundation (*Fundación Derecho y Discapacidad*) and Centro de Estudios Garrigues (2016), *Guía de Buenas Prácticas para la inclusión de las personas con discapacidad en las organizaciones* (Good Practice Guide for the inclusion of people with disabilities in organisations), http://www.fderechoydiscapacidad.es/wp-content/uploads/2016/12/GU%C3%8DA-BUENAS-PR%C3%81CTICAS-CERMI-CEG-FDyD_Inclusi%C3%B3n-de-las-personas-con-Discapacidad_versi%C3%B3n-final.pdf.

⁴⁷ See: <https://nda.ie/uploads/publications/Report-on-Compliance-with-Part-5-of-the-Disability-Act-2005-for-2020.pdf>.

⁴⁸ 'Les handicapés restent exclus de l'entreprise', *Luxemburger Wort*, 13 January 2021, <https://www.wort.lu/fr/luxembourg/les-handicapes-restent-exclus-de-l-entreprise-5ffeaf81de135b9236fdf630>.

imposed on companies which do not meet their quota target.⁴⁹ In contrast, in the Netherlands, private sector employers have met their quota target of creating 50 000 new jobs for covered individuals by the end of 2020, while the public sector has consistently failed to meet its target of creating 17 500 new jobs. Like Luxembourg, no sanctions are imposed for non-compliance in the Netherlands.

Lastly, quota schemes in general count the number of people in employment with a particular employer, but do not take into account, or encourage, the employment of persons with disabilities in higher level and higher paid positions with employers. Quotas therefore reflect a concern with the quantity of persons with disabilities in employment, rather than the quality of that employment, and the prospects for, and actual achievement of, promotion and career development. In a 'worst case scenario', where the fee or levy linked to unfilled quota places is above or equal to the minimum wage, employers could employ persons with disability at the minimum wage 'on paper', but not actually require them to do any work for that remuneration or even attend the workplace. However, EDE country reporters did not report any examples of this happening in the context of the quota. The quota schemes examined in this report nevertheless did all count the number of persons with disabilities in work, rather than the quality of that employment.

In conclusion, the majority of European States covered in this report do operate a quota, with the Nordic and Baltic states being the main exception. Quotas can vary in terms of the percentage of workers with disabilities to be employed, the size of employers covered, means by which the quota target can be met aside from actually employing workers with a disability, and their operation in both the public and private sector, or only the public. In addition, enforcement mechanisms can vary; however most states considered in this synthesis report impose fines, fees or levies on employers who do not meet their quota obligations through employing workers with disabilities, although the amount of the fine, fee or levy varies considerably. Many of the quotas have been the subject of some form of assessment, analysis or commentary regarding their effectiveness. Almost all such assessments found that quota schemes were having little effect on the employment rate of persons with disabilities, although they were, in some cases, generating considerable amounts of revenue, which either went to a fund to support the employment of workers with disabilities or the general state budget. The only exception was the scheme in Hungary, which was assessed as having a positive impact on employment rates. All quota schemes considered had a focus on the quantity of employment, rather than the quality of employment.

Given the limited effect quotas have on the employment rate of persons with disabilities, and the fact that they were originally shaped by 'a welfare (or charity) model of people with disabilities, rather than a civil rights model',⁵⁰ the decision has been made to not identify examples of good practice in the context of quotas. It is also worth noting that the CRPD Committee has stated, in its recent General Comment no

⁴⁹ See, for example, Ministry of Family Affairs, Integration and the Greater Region (2020), National Action Plan for the Implementation of the Convention on the Rights of Persons with Disabilities 2019-2024, <https://mfamigr.gouvernement.lu/fr/le-ministere/attributions/personnes-handicapees/pan.html>.

⁵⁰ Lisa Waddington, Legislating to Employ People with Disabilities: The European and American Way, (1994) 1 Maastricht Journal of European and Comparative Law, 367.

8 (2022) on the right of persons with disabilities to work and employment that ‘quotas alone are insufficient to promote the employment of persons with disabilities and may be resisted by persons with disabilities if the system focuses on impairment rather than ability. Quotas also raise issues of confidentiality’.⁵¹

2.2 Tax relief, reduced social security contributions and wage subsidies directed at employers who employ persons with disabilities

Employers can receive financial support or incentives to employ workers with disabilities in the open labour market. This support can take many different forms. This section focuses on three specific kinds of support: tax relief, reduced social security / mandatory health insurance contributions and wage subsidies. In many cases, the country reports prepared by EDE experts also describe additional financial measures which provide employers with support, or encourage them to employ persons with disabilities. In order to gain a full picture of the financial support and incentives available to employers, it is important to consider all measures, and not only tax relief, reduced social security / mandatory health insurance contributions and wage subsidies. Unfortunately space does not allow for all such measures to be considered in detail in this synthesis report; however, a brief overview of such measures is included below in Section 2.2.4, and further information is available in the relevant country reports.

The report now proceeds to examine in more detail the three particular kinds of financial support provided to employers: tax relief, reduced social security / mandatory health insurance contributions and wage subsidies, before providing an overview of other forms of financial support.

2.2.1 Tax relief

The section contains information on such tax relief schemes. In addition, in some European States, tax relief is available to organisations or workshops employing large numbers of persons with disabilities, such as social enterprises. This form of tax relief is not addressed in the synthesis report, but is covered in some country reports.

A limited number of European States offer tax relief to employers which employ workers with disabilities in the open labour market. The tax relief is provided in a number of different ways: employers pay a reduced tax on the salaries paid to employees with a disability; payments related to employing workers with a disability can be deducted from financial accounts which determine tax liability; costs incurred when purchasing assistive equipment are not taxable; a flat rate fiscal incentive can be paid to employers which employ a person with a disability; specific costs can be deducted from an employer’s taxable profits; or some other form of tax relief or deduction can be made available. The form of tax relief provided therefore takes a variety of forms.

⁵¹ For more information see: <https://www.ohchr.org/en/documents/general-comments-and-recommendations/crpdcqc8-general-comment-no-8-2022-right-persons>.

Country	Taxes where a reduction is applicable and relevant legal basis Y – Yes N – No
Austria	Y – Local Authority Tax, Payments to the Family Burdens Equalisation Fund, Chamber of Commerce Fee, (in Vienna) tax to finance the underground system
Belgium	N
Bulgaria	Y – Corporate Income Tax Act ⁵²
Croatia	N
Cyprus	N
Czech Republic	Y – Income Tax Act ⁵³
Denmark	N
Estonia	Y – Income Tax Act ⁵⁴
Finland	N
France	N
Germany	N
Greece	N
Hungary	N
Iceland	N
Ireland	N
Italy	N
Latvia	N
Liechtenstein	N
Lithuania	N
Luxembourg	Y – Tax Credit (<i>bonification d'impôt</i>) ⁵⁵
Malta	Y – Available through Jobsplus ⁵⁶
Netherlands	Y – Salary Costs (Incentive Allowances) Act ⁵⁷
Poland	N
Portugal	N

⁵² Corporate Income Tax Act (came into force 01.07.2007), Art. 177, available in Bulgarian at: <https://www.lex.bg/bg/laws/ldoc/2135540562>.

⁵³ Income Tax Act 586, available at: <https://www.zakonyprolidi.cz/cs/1992-586>.

⁵⁴ See: <https://www.riigiteataja.ee/en/eli/508042022004/consolide>, §1(2), §2(1) and §48(1).

⁵⁵ (*Handi*) *Cap' Emploi* (2016), Practical Guide to Disability in the Workplace, p. 57, https://imslux.lu/assets/publication/21/Handi_CapEmploiGuide_pratique_du_handicap_en_entrepise_FR.pdf.

⁵⁶ Jobsplus, 'Employing Persons with Disability', <https://jobsplus.gov.mt/employers-mt-MT-en-GB/employing-persons/employing-persons-disability>.

⁵⁷ Salary Costs (Incentive Allowances) Act (*Wet tegemoetkomingen loondomein*), available in Dutch at: <https://wetten.overheid.nl/BWBR0037522/2022-01-01>.

Romania	Y – Law No. 448/2006 ⁵⁸
Serbia	Y – Law on Personal Income (Salaries) Tax ⁵⁹
Slovakia	N
Slovenia	Y – Corporate Income Tax Act 2006 (as amended) ⁶⁰
Spain	Y – Law 27/2014 on Corporate Income Tax ⁶¹ and Law 35/2006 on Personal Income Tax ⁶²
Sweden	N

This table shows that only a limited number of European States promote the employment of persons with disabilities in the open labour market through tax relief measures directed at employers. As will be seen below, reductions in social security contributions and wage subsidies are means which are more commonly used to promote the employment of persons with disabilities. This section now proceeds to provide some brief additional information on some of the tax relief schemes which are referred to in the table.

In Austria, the relevant legislation allows employers to pay reduced taxes⁶³ on the salary paid to employees with a disability. This only applies to registered disabled persons, who must provide their employer with their assessment notification.⁶⁴

In Bulgaria, the Corporate Income Tax Act allows private sector employers to deduct the amounts paid in the remuneration and social/health insurance contributions from their financial accounts, which determine their tax liability, when they employ a person with a reduced working capacity (disability) under an employment contract of not less than 12 consecutive months.

In the Czech Republic, the Income Tax Act allows employers to benefit from a tax reduction for each employee who has been officially assessed as having a disability. The relief applies in the context of both employees with a disability and employees with a severe disability, with the tax relief being more than three times higher for the latter kind of employees than the former.

⁵⁸ Article 84 of Law No. 448/2006 on the protection and promotion of the rights of persons with disabilities ([Legea nr. 448 din 6 decembrie 2006 privind protecția și promovarea drepturilor persoanelor cu handicap](#)).

⁵⁹ Law on Contributions for Compulsory Social Insurance, *Official Gazette of the Republic of Serbia*, No. 24/2001 (last amended 2022), Article 45b.

⁶⁰ Corporate Income Tax Act 2006 (as amended), Article 56.

⁶¹ Law 27/2014 of November 27, on Corporation Tax (*Ley 27/2014, de 27 de noviembre, del Impuesto sobre Sociedades*), *BOE*, 7 July 2012, No. 162, <https://www.boe.es/buscar/pdf/2014/BOE-A-2014-12328-consolidado.pdf>.

⁶² Law 35/2006, of November 28, on the Income Tax of Physical Persons and partial modification of the laws of the Taxes on Corporations, on the Income of Non-Residents and on Wealth (*Ley 35/2006, de 28 de noviembre, del Impuesto sobre la Renta de las Personas Físicas y de modificación parcial de las leyes de los Impuestos sobre Sociedades, sobre la Renta de no Residentes y sobre el Patrimonio*), *BOE*, 29 November 2006, No. 285, <https://www.boe.es/buscar/pdf/2006/BOE-A-2006-20764-consolidado.pdf>.

⁶³ See the table above for more information on the relevant taxes to which this scheme applies.

⁶⁴ See explanation for businesses (in German): https://betriebsservice-ooe.info/fileadmin/downloads/Betriebsservice/Infoblatt_Personalverrechnung.pdf.

In Estonia, costs incurred by employers when purchasing technical assistive devices to be used by an employee with a disability are not subject to tax, as long as the costs do not exceed 50 % of the gross wage of the employee in the calendar year. In addition, compensation for transport expenses covered by the employer is also not subject to tax if the employee with disabilities is unable to use public transport, or if using public transport would cause a considerable decrease in the person's ability to work or move. Such benefits (assistive equipment and transport) are regarded as 'fringe benefits' under the Estonian tax system, and the costs of purchasing such 'benefits' is usually subject to tax, which must be paid by the employer.⁶⁵

In Malta a fiscal incentive is available to employers equivalent to 25 % of the disabled worker's basic wage, subject to a maximum of EUR 4 500 per year.⁶⁶ In addition, costs incurred when adapting workplaces for persons with disabilities are eligible for a tax deduction scheme through the 'Workplace Accessibility Tax Deduction' scheme.

Good Practice – Malta

In 2020, 77 companies received the fiscal incentive, amounting to a total of EUR 349 070 in relation to the employment of 147 persons with disabilities.⁶⁷ This is similar to 2019, when 75 companies received the incentive in relation to the employment of 157 employees.⁶⁸ In 2018, 173 applications from 64 different employers were eligible in relation to 209 employees with disabilities.⁶⁹ This showed a marked increase from 2017, when 46 applications were received in relation to 101 employees,⁷⁰ and 2016, when Jobsplus received applications from only 12 employers for 54 persons with disability.⁷¹

There was a significant increase in the number of companies benefiting from the fiscal incentive between 2016 and 2020, demonstrating an increasing interest from employers. This could be partly because, rather than involving the payment of a fine for failing to employ persons with disabilities – as some employers consider the contribution to be made in relation to the quota system⁷² – this is a positive measure and an incentive to employ persons with disabilities.

⁶⁵ See: <https://www.riigiteataja.ee/en/eli/ee/529022016001/consolide/current>, §48(5.1) and §48(5.4) Income Tax Act (<https://www.riigiteataja.ee/en/eli/508042022004/consolide>).

⁶⁶ Jobsplus (2021), *Annual Report 2020*, <https://jobsplus.gov.mt/resources/publication-statistics-mt-mt-en-gb/publications/annual-reports>.

⁶⁷ Jobsplus (2021), *Annual Report 2020*, <https://jobsplus.gov.mt/resources/publication-statistics-mt-mt-en-gb/publications/annual-reports>.

⁶⁸ Jobsplus (2020), *Annual Report 2019*, <https://jobsplus.gov.mt/resources/publication-statistics-mt-mt-en-gb/publications/annual-reports>.

⁶⁹ Jobsplus (2019), *Annual Report 2018*, <https://jobsplus.gov.mt/resources/publication-statistics-mt-mt-en-gb/publications/annual-reports>.

⁷⁰ Jobsplus (2018), *Annual Report 2017*, <https://jobsplus.gov.mt/resources/publication-statistics-mt-mt-en-gb/publications/annual-reports>.

⁷¹ Jobsplus (2017), *Annual Report 2016*, <https://jobsplus.gov.mt/resources/publication-statistics-mt-mt-en-gb/publications/annual-reports>.

⁷² Axisa, T. (2018), 'The Effectiveness of Disability Quotas when Employing Persons with Disabilities: An Exploratory Study among Maltese Employers' (M.A. in Youth and Community Development Studies, De Montfort University).

In the Netherlands, public and private sector employers who hire workers with a disability who are eligible for a specially created job under the agreement scheme (quota), or an employee in receipt of a disability benefit, are eligible to receive tax relief. The relief is only available for new employment contracts, meaning that employers cannot receive tax relief when they continue to employ an existing employee who has become disabled. In addition, it only applies to employees who work more than 1 248 hours per year for an hourly wage of between EUR 10.48 and EUR 13.12. In order to receive the tax relief for a particular employee, that employee must have been assessed as eligible by the social security administrative authority (UWV) or the municipality. Employees have to apply for, and undergo, an eligibility assessment and then provide their employer with evidence of the decision. Employers must then submit that evidence of eligibility to the tax authorities, which will arrange the tax relief. The tax relief can be given for a maximum of three years per employee,⁷³ but the Government has plans to grant the relief for indefinite periods as of 2024. In addition, employers who hire a person who is receiving a disability benefit, eligible for employment under the quota (the Participation Act), or is eligible for employment in a sheltered workshop, are not obliged to pay sick pay during the first two years of illness. Such an obligation exists towards other employees. This benefit is granted automatically if an employee is eligible.

In Romania, the following expenditure can be deducted when calculating an employer's taxable profits: costs related to the adaptation of protected jobs and acquisition of equipment used by workers with disabilities; the cost of transport for workers with disabilities between home and the workplace; and the cost of transporting raw material and finished products to and from the home of workers with disabilities who work from home.⁷⁴

In Serbia, private sector employers who employ persons with disabilities are eligible for tax relief. In such cases, employers can request the tax authorities to reimburse the income tax (10 % of the gross income) deducted by the employer and paid to the tax authority, on behalf of an employee who has a disability and is employed on a full-time basis, for a period of three years. The employer is then allowed to keep that money, and is not required to reimburse the employee.

In Spain, companies and employers can benefit from a deduction of EUR 9 000 in taxes per year in which the average number of employees with a degree of disability equal to or higher than 33 % and less than 65 % has increased. This deduction is made for each additional employee with a disability. This deduction rises to EUR 12 000 per year for employees with a disability equal to or higher than 65 %.

⁷³ UWV web page describing all the conditions for obtaining tax relief. This web page informs employees about their rights and helps employers to obtain the tax relief – available at: <https://www.uwv.nl/particulieren/overige-onderwerpen/loonkostenvoordeel/detail/voorwaarden-per-doelgroep>. A further web page with a description of tax relief conditions, aimed at employers, has been produced by the private consultancy firm OAZ – available at: <https://oaz.nl/nieuws/de-voorlopige-berekening-wtl-2021/>.

⁷⁴ Article 85(3)-(4) of Law No. 76/2002 on the unemployment insurance system and the stimulation of employment (*Legea nr. 76 din 16 ianuarie 2002 privind sistemul asigurărilor pentru șomaj și stimularea ocupării forței de muncă*), available in Romanian at: <https://legislatie.just.ro/Public/DetaliiDocument/33919>.

As can be seen from the above overview, the tax relief available to employers who employ persons with disabilities takes many different forms. In some states, employers pay lower levels of tax on the remuneration paid to employees. Employers can therefore, in some cases, retain the amount that would have been payable in income tax on the employee's salaries to the tax authorities. In other states, employers do not pay tax on goods or services purchased to facilitate the working of employees with a disabilities, or receive a flat rate tax deduction. In all cases, the employees in question must have been officially assessed and recognised as having a disability. It is likely that the employees will therefore be eligible for employment under the quota, where such schemes exist. Most of the country experts reported that there was no evidence or analysis which examined the strengths and weaknesses, and impact, of these tax relief schemes. However, in Romania evidence suggests that the take-up of the relevant schemes is limited and the provisions were not having the desired effect.

2.2.2 Reduced social security and health insurance contributions

Just under half of the states covered in this synthesis report apply some forms of reductions to social security and /or mandatory health insurance payments for employers who employ persons with disabilities. Some European States provide for employers to pay reduced social security contributions for employees with a disability. This reduction may be for a fixed period or ongoing. In addition, employers can also be allowed to make reduced contributions to mandatory health insurance schemes. Alternatively, employers can claim reimbursement of contributions made to these two types of schemes. In some European States, reductions regarding social security and/or health insurance contributions are available to organisations or workshops employing large numbers of persons with disabilities, such as social enterprises. This is not addressed in the synthesis report, but is covered in some country reports.

Country	Reduced Social Security and Health Insurance Contributions Y – Yes N – No
Austria	N
Belgium	N
Bulgaria	Y
Croatia	Y
Cyprus	N
Czech Republic	N
Denmark	N
Estonia	Y
Finland	N
France	N
Germany	N
Greece	N
Hungary	Y

Iceland	N
Ireland	N
Italy	N
Latvia	N
Liechtenstein	N
Lithuania	N
Luxembourg	Y
Malta	Y
Netherlands	N
Poland	Y
Portugal	Y
Romania	N
Serbia	Y
Slovakia	Y
Slovenia	Y
Spain	Y
Sweden	Y

This section now proceeds to provide some brief additional information on the reductions in the states in question.

In Bulgaria, the Employment Promotion Act⁷⁵ provides both for funding for salary costs and the costs of social and health insurance contributions. The duration of the funding varies, with a maximum period of either 12 or 18 months, depending on the status of the person hired and some other factors. In all cases, the person with a disability must have been previously unemployed and referred to the employer by the Employment Agency, which is a body which is subordinate to the Ministry of Labour and Social Policy. The funding, which covers the full cost of the insurance contributions (or at least 75 % of such costs in case Article 51 is applicable), is received if the employer provides for an additional period of employment which is equal to the length of the subsidised employment. If an employer does not benefit from funding under the Employment Protection Act, but receives funding from the Agency for Persons with Disabilities to cover the costs of making a reasonable accommodation, the employer can receive reimbursement of 30 % of the contributions paid for state social insurance, compulsory health insurance and supplementary compulsory pension insurance for employees with disabilities. This is provided for under the Regulations for Implementation of the Persons with Disabilities Act. According to the Employment Agency, interest amongst employers in support from the Employment Protection Act is very high due to the high levels of financial support provided.⁷⁶ According to the

⁷⁵ Employment Promotion Act, Articles 36(2), 51 and 52.

⁷⁶ Employment Agency, 2021 Annual Report, p. 29.

Employment Agency, the scheme is also valued by persons with disabilities, who would not otherwise be able to find employment.⁷⁷ Nevertheless, the Agency concluded in 2021 that the interest in the scheme was declining, both on the part of employers and unemployed persons with disabilities. This was because, amongst others, alternative schemes, under the Operational Programme for Human Resources Development, provided higher subsidies and offered better conditions, including providing funding for internships and training, and, in a period of economic uncertainty, employers were more reluctant to recruit new staff and to make commitments to employ people for 12 months or more. In addition, some of the schemes run by the Employment Agency supported low numbers of people (less than 100 people) and involved high administrative costs, and have had a limited impact on employment. A research carried out by an NGO in 2019 found that employers were not aware of the rules and support regarding the employment of persons with disabilities, and that persons with disabilities did not have direct contact with employers, and recommended, amongst others, that there should be increased dialogue between employers, unemployed persons with disabilities and organisations of and for persons with disabilities.⁷⁸

In Croatia, private sector employers are entitled to a subsidy of 75 % of the contributions paid to the compulsory health insurance for workers with a disability who are included in the Register of Employed Persons with Disabilities.⁷⁹ The employer must apply to the Institute for Expertise, Professional Rehabilitation and Employment of Persons with Disabilities to receive the subsidy. In addition, where a worker with a disability goes on sick leave, employers can claim a refund from the Croatian Health Insurance Fund for sick pay starting from the 8th day of sick leave, rather than the 43rd day of sick leave, as is the case for other workers.⁸⁰ The Ombudsperson for Persons with Disabilities is of the opinion that the number of employees with disabilities is increasing, and that incentives and other forms of support have contributed to this; however these changes are happening too slowly.⁸¹

In Estonia, an employer who employs an employee with decreased working capability (with partial or no working capability, or with a permanent incapacity for work of at least 40 %) under an employment contract, may apply for a partial reimbursement of social tax from the Estonian Unemployment Insurance Fund.⁸² Social tax covers both pension and health insurance, and the scheme applies to employers in both the private

⁷⁷ Employment Agency, 2021 Annual Report, p. 29.

⁷⁸ Institute for Study of Change foundation, *Analytical desk research report – Research on the experience of EU member states, practices, models and approaches in inclusion of persons with disabilities in employment and ensuring a set of measures and methods for the promotion of hiring and retaining persons with disabilities by employers* (2019), Sofia, pp. 78-84, <https://studyofchange.com/en/desk-research/>.

⁷⁹ Ministry of Labour, Pension System, Family and Social Policy (2020), Ordinance on Incentives for the Employment of Persons with Disabilities (*Pravilnik o poticajima pri zapošljavanju osoba s invaliditetom*), https://narodne-novine.nn.hr/clanci/sluzbeni/2020_12_145_2804.html.

⁸⁰ Croatian Institute for Health Insurance (2021), Ordinance on the Conditions and Manner of Exercising the Rights from Compulsory Health Insurance (*Pravilnik o uvjetima i načinu ostvarivanja prava iz obveznog zdravstvenog osiguranja*), https://narodne-novine.nn.hr/clanci/sluzbeni/2021_02_9_185.html.

⁸¹ Ombudsman for Persons with Disabilities (2022), Report for 2021.

⁸² See: <https://www.tootukassa.ee/en/services/employers/reimbursement-social-tax-person-reduced-working-capacity>.

and public sectors.⁸³ The Fund compensates for social tax based on a rate of 33 % of the minimum wage of the previous year. This amounts to EUR 192.72 per month in 2022, based on the 2021 minimum wage of EUR 584. In 2019 the Praxis Centre for Policy Studies conducted an interim assessment of the financial incentives for employers to hire persons with disabilities. It found that the take up of the social tax incentive scheme had increased since 2016, when the administration of the scheme was transferred from the Social Insurance Board to the Estonian Unemployment Insurance Fund (rising from 7 756 employers in 2016, to 10 962 employers in 2018). The employers concerned considered this scheme as a motivating factor for hiring persons with disabilities.⁸⁴ By 2021, take up had increased further, with 12 378 employers receiving support on behalf of 33 047 employees with reduced work capacity. A web and phone survey of 861 employers conducted in 2021 revealed that 67 % of employers were aware of the possibility of applying for a partial reimbursement of social tax for persons with disabilities.⁸⁵ These trends suggest that both awareness of, and interest in, these measures has increased among employers.

In Hungary, an employer who employs a person with an altered ability to work is entitled to a reduction in, or full exemption from paying, social security contributions. An employer is fully exempted, at their request, from paying the social security contribution for such an employee who earns a maximum of twice the minimum wage. On salaries above this amount, the employer must make contributions at the rate of pay 13 % for the amount of the salary which exceeds twice the minimum wage.⁸⁶ The standard social security contribution is 13 % over the entire salary. This concession applies to employers in both the private and the public sectors. There is no analysis regarding the impact of this scheme.

In Luxembourg, employers who exceed their quota obligations can be exempted from the employer's share of the social security contributions for each employee with a disability. This benefit has to be requested from the National Employment Agency (*Agence pour le développement de l'emploi – ADEM*). However, given that the quota law has a limited impact, this benefit also has a limited impact on the employment of persons with disabilities.

In Malta, employers who employ a person with a disability are exempt from paying the employer's share of social security contributions for that employee.⁸⁷ There is no analysis regarding the impact of this scheme.

⁸³ Social Tax Act (Section 6(1)(5) and (3). See: <https://www.riigiteataja.ee/en/eli/511042022006/consolide>.

⁸⁴ See: <https://www.sm.ee/too-ja-pension/toohoive/toovoime-toetamise-susteem>.

⁸⁵ See: https://www.sm.ee/sites/default/files/content-editors/Uudised_pressiinfo/2021_tvrtooandjateuuringuloppraport.pdf.

⁸⁶ Act 52 of 2018 on social security contribution (*szociális hozzájárulási adó*), available in Hungarian at: <https://net.jogtar.hu/jogszabaly?docid=a1800052.tv>, Article 13.

⁸⁷ Jobsplus, 'Employing Persons with Disability', <https://jobsplus.gov.mt/employers-mt-MT-en-GB/employing-persons/employing-persons-disability/>.

In Poland, self-employed persons with disabilities can claim a refund of between 30 and 100 % of compulsory social security contributions covering pensions and disability pensions.⁸⁸ The amount refunded depends on the degree of disability an individual has been assessed as having. Public and private sector employers are not eligible for this refund. The impact of this scheme has not been assessed.

In Portugal, employers are entitled to receive financial support equivalent to half of the value of the social security contributions payable under an employment contract with a person with a disability during the first year of employment. This financial support is calculated based on the basic salary provided for in the contract. In no case can this support be higher than seven times a standard unit known as IAS (Valor Indexante dos Apoios Sociais / Value of Social Support Index), EUR 3 102.40.⁸⁹ This is a relatively new measure, and has not been subject to evaluation yet.

In Serbia, employers who employ persons with disabilities are entitled to exemption from the obligation to pay compulsory social insurance contributions for a period of three years from the start date of employment.⁹⁰ State bodies and organisations, public companies, public services and other direct or indirect budget users may not benefit from this exemption.⁹¹ A number of other measures also provide for reduced social security contributions on an ad hoc basis. The scheme has not been subject of any assessment.

In Slovakia, employers receive a 50 % reduction on health insurance contributions for employees with disabilities.⁹² Similarly, employers do not pay an unemployment levy under the social insurance scheme for employees who have reduced work capacity of more than 70 % (i.e. they receive full disability pension).⁹³ Employers also do not pay sickness insurance for workers in receipt of a disability pension who work under a so-called job performance agreement, which is not a specific kind of employment contract. It is limited to a maximum of 350 hours work a year and, in practice, is part-time and often performed for few hours a week. To date, the impact of these support measures on job opportunities for persons with disabilities have not been analysed.

In Slovenia, employers who exceed their quota obligations, and employers who are not subject to a quota, but which employ staff with disabilities, can be exempted from paying pension and disability insurance contributions. This possibility only exists for those employees whose employment is not required under the quota. In the case of employers subject to the quota, this concerns those employees whose employment is in addition to the number required under the quota. The Disability Fund decides on applications for exemptions from paying the relevant social security contributions.

⁸⁸ See: <https://www.pfron.org.pl/osoby-niepelnospprawne/dofinansowanie-dzialalnosci-gospodarczej/refundacja-skladek-zus/wysokosc-refundacji-skladek-zus/>.

⁸⁹ Ordinance 38/2022 of 17 January, <https://files.dre.pt/1s/2022/01/01100/0000900018.pdf>.

⁹⁰ Law on Contributions for Compulsory Social Insurance, Article 45b.

⁹¹ National Employment Service, 'Support to employers: Services and Exemptions', https://www.nsz.gov.rs/live/nudite-posao/podrska-poslodavcima/usluge-i-olaksice/_o_e_o_o_o_o_e_o_o_j_o_o_e.cid218.

⁹² Act No. 580/2004 Coll. on Health Insurance, as amended (*Zákon č. 580/2004 Z. z. o zdravotnom poistení v znení neskorších predpisov*), <https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2004/580/>.

⁹³ Act No. 461/2003 Coll. on Social Insurance, as amended (*Zákon č. 461/2003 Z. z. o sociálnom poistení v znení neskorších predpisov*), <https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2003/461/>.

Good Practice –Spain

In Spain, employers who employ a person with disabilities on a permanent contract receive a rebate on social security contributions between EUR 4 500 and EUR 6 300 per year, depending on age, gender and severity of disability of the employee. In the case of temporary contracts, the social security contribution rebate ranges from EUR 3 500 to EUR 5 300 per year, depending on the above variables of age, gender and severity of disability. The conversion of other types of contracts (temporary or training contracts) into open-ended contracts attracts the same bonuses that apply to open-ended contracts. This scheme reflects good practice because it takes intersectionality into account, and recognises that individuals with intersectional characteristics can be at particular disadvantage on the labour market.

In addition, in Spain employers who hire persons with disabilities on training contracts can benefit from a reduction in employer contributions of 100 % in companies with fewer than 250 workers and 75 % in companies with 250 workers or more. The reductions to the contributions paid apply per employee with a disability who is hired on a training contract. Other similar contracts, known as ‘contracts for the acquisition of professional practice’, provide for a 50 % rebate of the employer’s contributions. If an employee with disabilities is temporarily unable to work, and is replaced by a person with disabilities who was previously unemployed, the company can benefit from a 100 % rebate on employer social security contributions.⁹⁴

Good Practice – Sweden

In Sweden, employers can receive compensation specifically with regard to sick pay. This support is provided to all employers who have employees with high rates of sick leave. The support covers employees who are at risk of long or recurring sick leave due to illness or disability. The employees must apply for this high-risk protection from the Swedish Social Insurance Agency (SSIA).⁹⁵ They are covered by the protection if it is likely that they will be either sick often (more than 10 times in one year) or sick for a longer period (more than 28 consecutive days). Once an employee is covered by this special high-risk protection, employers can receive compensation for the entire sick pay cost from the Swedish Social Insurance Agency in the event that the employee does take sick leave. This reflects good practice because it reduces the financial risk or burden on employers who employ a person who has an increased likelihood of taking (extended) sick leave by removing the obligation on the employer to pay sick pay to such workers, and removes a possible (perceived) disincentive to employ such workers.

This overview of schemes providing for a reduction in social security and / or mandatory health insurance payments by employers who employ persons with disabilities reveals a complex picture. Some schemes target social security payments in general, while some only cover payments to mandatory health insurance schemes. Some benefits are only applicable for a fixed period, which may be up to three years,

⁹⁴ See ‘Bonificaciones/reducciones a la Seguridad Social a trabajadores con discapacidad’ (‘Social security bonuses/reductions for workers with disabilities’), https://www.sepe.es/HomeSepe/dam/SiteSepe/contenidos/que_es_el_sepe/publicaciones/pdf/pdf_empleo/2022/Bonificaciones-Reduccion-Discapacidad/Contratos_BR_discapacitados_2022_HSA.pdf.

⁹⁵ Swedish Social Insurance Agency, information on special high-risk protection ([Sjuk ofta eller länge – särskilt högriskskydd](#)).

while other schemes do not seem to be time limited. Some schemes provide for exemption from paying relevant contributions in full, while some only provide for a partial exemption, or set limits on the amount which can be exempted. The schemes in Luxembourg and Slovenia are confined to employers who have met their quota obligations, and are an extra incentive to quota compliance, while the other schemes listed to do make a link with quota compliance in those states where quotas exist. Some schemes provide for additional benefits or exemptions for employees who have been assessed as having particularly high levels of disability.

In Sweden, as noted above, a scheme provides for the payment of sick leave of workers who are at risk of needing to take frequent or extended sick leave, thereby removing employers of this obligation. Employers are also specifically assisted with sick pay in Croatia.⁹⁶ In Belgium, employers are exempt from paying statutory sick pay if the worker they employ, who performs adapted work having returned to work after a period of incapacity and in the context of a reintegration plan, subsequently goes on sick leave.⁹⁷

A number of the schemes have been the subject of evaluation, and here too, a mixed picture is presented, with some schemes seeming to have an impact on employment rates – meaning that employers decide to employ persons with disabilities when, in the absence of the scheme, they would not – while others do not. For example, in Estonia an interim assessment of the scheme providing for a partial reimbursement of social tax when employing persons with disabilities, found that awareness and interest in the scheme was increasing amongst employers, and more persons with disabilities were being employed under the scheme. In contrast, an NGO survey carried out in Bulgaria in 2019 found that employers were not aware of the relevant national rules and supports regarding the employment of persons with disabilities. However, most national schemes have not been assessed.

Schemes which are time limited, only apply to new recruits, or which impose low maximum limits linked, for example, to the minimum wage, may encourage the employment of persons with disabilities in low paid entry level positions but, like quota schemes, are less likely to encourage employers to employ persons with disabilities in more senior positions which are linked to higher salaries or to facilitate career development or the retention of workers who acquire a disability while in employment.

⁹⁶ Croatian Institute for Health Insurance (2021), Ordinance on the Conditions and Manner of Exercising the Rights from Compulsory Health Insurance (*Pravilnik o uvjetima i načinu ostvarivanja prava iz obveznog zdravstvenog osiguranja*), https://narodne-novine.nn.hr/clanci/sluzbeni/2021_02_9_185.html.

⁹⁷ Art. 34, *Wet van 3 juli 1978 betreffende de arbeidsovereenkomsten, zoals hersteld bij Art. 2 van de wet van 20 december 2016 houdende diverse bepalingen inzake arbeidsrecht in het kader van arbeidsongeschiktheid* (Art. 34, Law of 3 July 1978 on employment contracts, as restored by Art. 2 of Law of 20 December 2016 on various provisions on employment law in the context of incapacity for work), in force since 9 January 2017.

2.2.3 Wage subsidies

For the purposes of this report, wage subsidies are understood as schemes which reimburse part or all of the cost incurred by an employer, in terms of salary and social security contributions, in the context of an employee with a disability. Schemes which simply provide for grants or subsidies to employers who employ a persons with a disability are not covered in this sub-section, but are addressed in the following sub-section, which covers other forms of financial support provided to employers. The following sub-section also considers other financial supports provided to employers, including schemes covering the cost of workplace adaptations.

Given the large number of wage subsidy schemes in operation in the countries covered by this report, not all individual schemes identified in the country reports are explicitly referred to in this synthesis report. However, this report does identify common elements which characterise the schemes, and which can be used to classify the schemes. In addition, any unusual or exceptional elements of individual wage subsidy schemes in operation are also noted in the sub-sections below.

Most states covered in this synthesis report have some form of wage subsidy scheme in operation. The exceptions are the Czech Republic, where there is no wage subsidy scheme as such which is directed at employers in the open labour market; Portugal, where various schemes provide financial support to employers who take on a person with a disability, including the newly introduced Sustainable Employment Commitment which allows for an increased payment if the covered worker receives a basic salary which is equal to or higher twice the minimum wage;⁹⁸ and Romania, where financial subsidies are paid to employers who take on a person with a disability in some cases;⁹⁹ (see below under Section 2.4 for further information on other forms of financial support provided to employers).

Wage subsidies to cover an individual's reduced productivity or paid as a flat rate

A distinction can be made between wage subsidy schemes which are explicitly meant to compensate for reduced productivity of a specific worker with a disability, and subsidies which are provided as a matter of course when employing an eligible persons with a disability, without there being any requirement to produce evidence of reduced productivity. Some subsidies include both an element related to reduced productivity and an element related to other costs. For those wage subsidies (partially) linked to reduced productivity, the means by which reduced productivity is assessed is important.

Wage subsidies linked to reduced productivity are available in Austria. The guidelines on the provision of the wage subsidies state that 'the reduction in performance in comparison to employees without disabilities in the same position must be made credible by the employer and conclusively justified. The Social Ministry Service shall determine the requirements with the participation of the employers, the employees

⁹⁸ Ordinance 38/2022 of 17 January, <https://files.dre.pt/1s/2022/01/01100/0000900018.pdf>.

⁹⁹ Article 84 of Law No. 448/2006 on the protection and promotion of the rights of persons with disabilities ([*Legea nr. 448 din 6 decembrie 2006 privind protecția și promovarea drepturilor persoanelor cu handicap*](#)).

and, if necessary, with the assistance of experts'.¹⁰⁰ The subsidies are also intended to compensate for other additional costs and efforts incurred when employing persons with disabilities.

The wage subsidy available in Flanders in Belgium, (*Vlaamse Ondersteunings Premie or VOP*) is also directed at compensating for reduced productivity. Following a request for work support measures by the employer, the Flemish Service for Employment and Vocational Training (*Vlaamse Dienst voor Arbeidsbemiddeling en Beroepsopleiding, VDAB*) evaluates the worker's reduced productivity. This is done either on the basis of the result of a pre-existing disability assessment carried out by a federal or regional authority, or on the basis of pre-existing situations, such as the completion of a special education programme or training. Subsequent evaluations take the actual functioning of the employee at the workplace into account.¹⁰¹

In Croatia, two wage subsidy schemes exist, one of which is related to a worker's reduced productivity. Private sector employers can apply for this subsidy to the Institute for Expertise, Professional Rehabilitation and Employment of Persons with Disabilities after a person with a disability has been recruited. The Institute then decides whether an employer is entitled to receive a wage subsidy, which can be between 10 % and 70 % of the salary paid.¹⁰²

Good Practice – Denmark

The well-known Danish flex-job scheme¹⁰³ is also linked to reduced productivity. Employers pay the worker with a disability a salary which reflects the value of the work actually done. This is topped up by the wage subsidy which the employer receives, and then passes on to the worker with a disability. In most cases, people employed in flex-jobs receive a salary which is approximately equivalent to the minimum wage, although higher salaries are possible. The relevant collective bargaining agreement is the starting point for determining the salary. The municipal job centre assesses the ability of a person with a disability to work. In 2021 over 75 000 people were employed in flex-jobs, most of whom worked part-time. 36 000 more people had been assessed as eligible for flex-jobs, but were unemployed.¹⁰⁴ This reflects good practice because the employer pays for the value of the work and the employee participates at the labour market on equal footing with others. The payment is equivalent to a minimum wage, but it is still higher than a disability pension. According to the research this is the preferred payment method.

¹⁰⁰ Guideline for wage subsidies to support the vocational participation of persons with disabilities, p. 23 (in German):

https://www.sozialministeriumservice.at/Downloads/RL_Lohnfoerderungen_2023_FINAL.pdf.

¹⁰¹ Art. 4, *Besluit van de Vlaamse regering van 18 juli 2008 betreffende de professionele integratie van personen met een arbeidshandicap* (Regulation of the Flemish Government of 18 July 2008 on the professional integration of people with a work disability).

¹⁰² Ordinance on Incentives for the Employment of Persons with Disabilities (2020).

¹⁰³ Act on Active Employment Efforts, see: <https://www.retsinformation.dk/eli/ta/2019/548>.

¹⁰⁴ Figures from Danmarks Statistik, see: <https://www.dst.dk/Site/Dst/Udgivelser/nyt/GetPdf.aspx?cid=31954>.

In France, employers can receive financial assistance through the employment assistance scheme for workers with disabilities (*Aide à l'emploi des travailleurs handicapés, AETH*). The financial support aims to compensate employers for, amongst other things, loss of earnings due to the lower productivity of the worker with a disability, and the support is intended to enable employers comply with legal requirements and collective bargaining agreements concerning salary levels.

Other European States which have wage subsidy schemes which are intended to compensate for reduced productivity of a worker with a disability are Germany;¹⁰⁵ Ireland; Liechtenstein;¹⁰⁶ Luxembourg; the Netherlands;¹⁰⁷ Slovenia; and Sweden.¹⁰⁸

Good Practice – Germany

A central support and incentive measure for employers is the integration or inclusion (wage) subsidy. The assumption is that applicants who benefit from the wage subsidy do not yet have the skills required for the job and that the process of acquiring these skills could take longer than usual. Both the amount and the duration of the subsidy depend on the individual case. Studies confirm that the employment of people who face barriers to recruitment can be promoted and sustainable integration into the labour market achieved through the subsidy.¹⁰⁹ An implementation study by the Institute for Work and Qualification (IAQ) in cooperation with the Institute for Employment Research (IAB) notes that specialists in employment agencies and job centres often have a routine way of dealing with the integration subsidy, which is also familiar to many company personnel managers.¹¹⁰ The subsidy has therefore proved to be a tried and tested instrument.¹¹¹

In contrast, some wage subsidies schemes are not explicitly linked to reduced productivity. This is the case for the Bulgarian scheme, which provides for wage subsidies, as well as reductions in the costs of social and health insurance contributions, and was addressed above in sub-section 2.2.2.¹¹² Similarly in Croatia, a second wage subsidy scheme is not linked to reduced productivity, and involves a fixed sum which is paid monthly and which is regardless of the employer's actual costs.

¹⁰⁵ The Inclusion Subsidy regulated by SGB III and SGB IX.

¹⁰⁶ Act on Disability Insurance (*Gesetz über die Invalidenversicherung, IVG*), LGBl 1960, No. 5, available at: <https://www.gesetze.li/konso/1960.005>.

¹⁰⁷ A guide for employers, Brochure Stappenplan AWWN, <https://www.opnaarde100000.nl/wp-content/uploads/2015/09/Brochure-Stappenplan-AWWN-2.pdf>.

¹⁰⁸ Swedish Public Employment Service, information to employers on wage subsidies ([Lönebidrag - Arbetsförmedlingen](#)).

¹⁰⁹ See Oschmiansky, F., Sell, S., Schultheis, K. and Becher, L. (2020), *Förderung der Aufnahme einer Erwerbstätigkeit*, Bonn, Bundeszentrale für politische Bildung (bpb), <https://www.bpb.de/themen/arbeit/arbeitsmarktpolitik/325316/foerderung-der-aufnahme-einer-erwerbstaetigkeit/>.

¹¹⁰ See Brussig, M., Schwarzkopf, M. and Stephan, G. (2011), 'Eingliederungszuschüsse. Bewährtes Instrument mit zu vielen Varianten', *IAB-Kurzbericht, Aktuelle Analysen aus dem Institut für Arbeitsmarkt- und Berufsforschung*, No. 12, Nürnberg, <https://doku.iab.de/kurzber/2011/kb1211.pdf>, p. 3.

¹¹¹ Aktion Mensch (2021), *Inklusionsbarometer Arbeit. Ein Instrument zur Messung von Fortschritten bei der Inklusion von Menschen mit Behinderung auf dem deutschen Arbeitsmarkt*, Vol. 9, Bonn, <https://delivery-aktion-mensch.stylelabs.cloud/api/public/content/inklusionsbarometer2021?v=ad527273>, p. 13.

¹¹² Employment Promotion Act, Articles 36(2), 51 and 52.

The amount of the subsidy is determined based on level of education of the worker with a disability and the possibility of using tax relief for the co-financed person.¹¹³

Other states where the wage subsidy is not explicitly linked to reduced productivity of the worker with a disability are Cyprus;¹¹⁴ Estonia;¹¹⁵ Hungary;¹¹⁶ and Italy.¹¹⁷ In Poland, the wage subsidy is linked to the degree of disability identified on the certificate issued by the Social Insurance Institute doctor.¹¹⁸ Additional amounts are payable for workers with intellectual or psycho-social disabilities and people who have epilepsy or are blind.¹¹⁹ Only private sector employers can receive the wage subsidy. In Serbia the wage subsidy is also a fixed amount, and therefore not linked to an individual's productivity.¹²⁰

Good Practice – Poland

In Poland wage subsidies have contributed to the shift from sheltered employment to the open labour market. According to empirical research conducted among 439 employers of persons with disabilities, the most effective financial forms of support were considered by employers to be wage subsidies (62 %), reimbursement of the costs of adapting work stations (58 %) and reimbursement of the costs of equipping work stations to meet the needs of persons with disabilities (34 %). Importantly, as many as 89 % of the respondents had knowledge about the forms of financial support that are available for the employment of persons with disabilities.¹²¹

Duration

Another factor which distinguishes national wage subsidies is their duration. Some subsidies are paid for a fixed or maximum duration, while other subsidies are provided on a permanent basis, or can be renewed. The VOP wage subsidy available in Flanders in Belgium is awarded for a maximum of five years, but can be renewed following a new evaluation. In Croatia the wage subsidy can be used to subsidise a

¹¹³ Croatian Employment Service (2021), 'Conditions and ways of using funds for the implementation of measures in 2022' (*Uvjeti i načini korištenja sredstava za provođenje mjera u 2022.*), <https://mjere.hr/app/uploads/2022/11/HZZ-Uvjeti-koristenja-mjera-aktivnog-zaposljavanja-u-2022-3003.pdf>.

¹¹⁴ Guide for the implementation of the Incentive Scheme for the Recruitment of Persons with Disabilities (2009), <https://tinyurl.com/yc25ejrj>.

¹¹⁵ See: <https://www.riigiteataja.ee/en/eli/510032022003/consolide>.

¹¹⁶ The rules of accreditation and financial support are contained in Government Decree No. 327/2012, available in Hungarian at: <https://net.jogtar.hu/jogszabaly?docid=a1200327.kor>.

¹¹⁷ Various wage subsidy schemes provided for under Article 13 of Law 68/1999. Available at: <http://www.normattiva.it/uri-res/N2Ls?urn:nir:stato:legge:1999-03-12;68!vig=2022-04-26>.

¹¹⁸ See: <https://www.pfron.org.pl/pracodawcy/dofinansowanie-wynagrodzen/status-osoby-niepelnosprawnej/>.

¹¹⁹ Office of the Government Plenipotentiary for Persons with Disabilities, Wage subsidies for persons with disabilities, <https://niepelnosprawni.gov.pl/a,17,dofinansowanie-do-wynagrodzen-osob-niepelnosprawnych>.

¹²⁰ National Employment Service, 'Support to employers: Hire a person with disability', <https://www.nsz.gov.rs/live/nudite-posao/podrska-poslodavcima/zaposlite-osobu-sa-invaliditetom.cid224>.

¹²¹ Bugajska, J. et al. (2018), *Model wsparcia osób niepełnosprawnych w środowisku pracy. Mapa drogowa* (Model for supporting disabled people in the work environment: A road map), Warsaw, https://www.ciopp.pl/CIOPPortalWAR/file/88309/Model_wsparcia_osob_niepelnosprawnych_w_srodowisku_pracy-Mapa_drogowa.pdf.

worker's salary for up to 24 months,¹²² while the relevant period in Estonia is 12 months.¹²³ In Greece the current scheme provides for a wage subsidy for 12 months, with the possibility of an extension for a further 12 months.¹²⁴

In contrast, in the Netherlands, wage subsidies can be paid for an indefinite period, while in Sweden wage subsidies, or some other forms of financial support, to employers can be paid on an ongoing basis.

The duration of some other wage subsidy schemes is considered further below.

In Denmark, the flex-job wage subsidy scheme involves a permanent wage subsidy and is aimed at creating permanent positions. Following a recent reform of the scheme, a flex-job is initially created for 5 years, after which an evaluation takes place to determine whether an individual is still eligible for employment under a flex-job. In that case, the scheme can be extended.

In Finland, the Public Employment and Business Service determines the duration of the wage subsidy on a case-by-case basis. The period of time during which the subsidy can be paid is determined by the duration of the disabled worker's unemployment, the impact of the disability or illness on their work performance, and on the employer. The longer a person has been unemployed before receiving the pay subsidy, the higher the amount and the longer the duration of the subsidy.¹²⁵

In Germany, the inclusion subsidy, which is a form of wage subsidy, can be paid for up to 24 months, and is generally reduced by 10 % after 12 months. However, the subsidy can be paid for longer periods for severely disabled persons (up to 60 months), and persons with disabilities aged 55 or above (up to 96 months).¹²⁶

Hungary, like Germany provides for a gradual reduction in the amount of wage subsidy available. In the first year of employment, the full salary is reimbursed. This falls to 90 % in the second year and 80 % in the third year.¹²⁷

In Italy, wage subsidies can be paid for up to 36 months in the case of eligible workers with a physical disability, and 60 months in the case of eligible workers with an intellectual, mental, or psychosocial disability. In all cases, the subsidy requires that the workers are employed on permanent contracts. The latter group can also be the target of wage subsidy schemes when they have fixed term contracts of at least 12 months.¹²⁸

¹²² Croatian Employment Service (2021), 'Conditions and ways of using funds for the implementation of measures in 2022' (*Uvjeti i načini korištenja sredstava za provođenje mjera u 2022.*), <https://mjere.hr/app/uploads/2022/11/HZZ-Uvjeti-koristenja-mjera-aktivnog-zaposljavanja-u-2022-3003.pdf>.

¹²³ See: <https://www.riigiteataja.ee/en/eli/510032022003/consolide>.

¹²⁴ Ministry of Labour and Social Affairs, 'Employment Policies for Persons with Disabilities'.

¹²⁵ Act on Public Employment and Business Services 916/2012 (*Laki julkisesta työvoima- ja yrityspalvelusta 916/2012*), <https://www.finlex.fi/fi/laki/kaannokset/2012/en20120916.pdf>.

¹²⁶ Section 155(1) SGB IX and Section 90(2) SGB III).

¹²⁷ Article 20/B of Government Decree No. 327/2012.

¹²⁸ Article 13 of Law No. 6/1999. Available at: <http://www.normattiva.it/uri-res/N2Ls?urn:nir:stato:legge:1999-03-12;68!vig=2022-04-26>.

In Lithuania, wage subsidies can be paid for up to six months for persons assessed as having a slight disability (45-55 % working capacity); up to 24 months for persons assessed as having an average level of disability (30-40 % working capacity); and for an unlimited period for persons assessed as having a severe level of disability (25 % working capacity).¹²⁹

In Luxembourg, the payment of a wage subsidy to an employer regarding a worker with a disability is subject to reassessment (by ADEM¹³⁰ on the advice of the COR),¹³¹ and the amount of the subsidy, which ranges between 40 % and 100 % of the gross salary, can be revised. The reassessment considers the work capacity of the worker with a disability. The subsidy can potentially be paid on an ongoing basis.

In Serbia, the wage subsidy, which is paid through the Acquisition of Practical Knowledge scheme, is payable for three to six months, depending on the type of employment.¹³² A second scheme which supports internships, provides for a wage subsidy for six to twelve months.¹³³ A wage subsidy scheme which supports persons with disabilities who have no work experience provides for a subsidy for up to twelve months.¹³⁴

Maximum amounts payable

A further factor distinguishing the various schemes in the maximum amount of the wage subsidy.

The Flemish VOP wage subsidy covers a minimum of 20 % and a maximum of 60 % of the paid salary. The maximum amount will increase to 75 % of the wage costs under a new Decree.¹³⁵ The level of the subsidy is determined by the reduced productivity which the worker has been assessed as having. However, the subsidy is capped at 200 % of the guaranteed average minimum monthly income.¹³⁶

In Estonia, the wage subsidy is 50 % of the wage, but cannot exceed the statutory minimum wage.¹³⁷

¹²⁹ Law on Employment (*Lietuvos Respublikos užimtumo įstatymas*), 21 June 2016, <https://e-seimas.lrs.lt/portal/legalAct/en/TAD/5f0be3809c2011e68adcda1bb2f432d1>.

¹³⁰ National Employment Agency (*Agence pour le développement de l'emploi – ADEM*), <https://adem.public.lu/en.html>.

¹³¹ Occupational Counselling and Redeployment Panel (*Commission d'orientation et de reclassement professionnel – COR*).

¹³² National Employment Service, 'Support to employers: Hire a person with disability', <https://www.nsz.gov.rs/live/nudite-posao/podrska-poslodavcima/zaposlite-osobu-sa-invaliditetom.cid224>.

¹³³ National Employment Service, 'Support to employers: Hire a person with disability'.

¹³⁴ National Employment Service, 'Bulletin on Work of the National Employment Service', Belgrade, March 2022.

¹³⁵ *Vlaams Decreet van 14 januari 2022 over maatwerk bij individuele inschakeling*, *Belgisch Staatsblad*, 11 March 2022.

¹³⁶ Arts. 28-34, Regulation of the Flemish Government of 18 July 2008 on the professional integration of people with a work disability.

¹³⁷ See: <https://www.riigiteataja.ee/en/eli/510032022003/consolide>.

In Finland, the Public Employment and Business Service determines the level of the wage subsidy on a case-by-case basis. The maximum pay subsidy is set by the state budget, and was EUR 1 400 plus an allowance for holiday pay a month in 2022.¹³⁸

In Germany, the inclusion (wage) subsidy can amount to 70 % of the salary paid, depending on the type and severity of the disability, as well as the effect of the disability on work performance.¹³⁹ The subsidy is usually reduced by 10 % after the first 12 months, but must always amount to at least 30 % of the salary.

In Greece, the current wage subsidy covers up to 90 % of the employer's salary-related costs, with a ceiling of EUR 800 for a full-time position.¹⁴⁰

In Iceland, the Icelandic Directorate of Labour (*Vinnumálastofnun*) manages the wage subsidy scheme (*Vinnusamningur öryrkjar*), or work contract for workers with disabilities.¹⁴¹ The Directorate reimburses the employer for a maximum of 75 % of the salary, with the minimum reimbursement rate set at 25 % of the salary.

In Italy, the subsidy can be either 35 % or 70 % of the gross monthly taxable salary, depending on the degree of disability that a worker is assessed as having.¹⁴²

In Latvia, the 'Subsidised workplaces for unemployed persons' project,¹⁴³ which is partly funded by the European Social Fund, provides wage subsidies of up to 1.5 times the minimum monthly wage.¹⁴⁴ However, if a person with a disability is employed in a low-skilled job, the subsidy is equivalent to the minimum monthly wage.¹⁴⁵

In Lithuania, the maximum amount of the wage subsidy is 1.5 times the monthly statutory minimum wage. Additional limits also apply relating to the work capacity which a worker has been assessed as having. The means that the maximum subsidy

¹³⁸ Act on Public Employment and Business Services 916/2012 (*Laki julkisesta työvoima- ja yrityspalvelusta 916/2012*), <https://www.finlex.fi/fi/laki/kaannokset/2012/en20120916.pdf>.

¹³⁹ Sections 89 and 90 SGB III- Employment Protection, and Section 50(1) no. 2 and (4) SGB IX.

¹⁴⁰ See: https://primeminister.gr/wp-content/uploads/2021/11/politikes_apasxolhshs_gia_atoma_me_anaphria.pdf.

¹⁴¹ *Reglugerð um öryrkjavinnu*, 1995, <https://www.reglugerd.is/reglugerdir/allar/nr/159-1995> and Labour Market Measures Act (*Lög um vinnumarkaðsaðgerðir*) 55/2006, <https://www.althingi.is/lagas/nuna/2006055.html>.

¹⁴² Various wage subsidy schemes provided for under Article 13 of Law 68/1999. Available at: <http://www.normattiva.it/uri-res/N2Ls?urn:nir:stato:legge:1999-03-12;68!vig=2022-04-26>.

¹⁴³ Project No. 9.1.1.1./15/I/001, 'Subsidised workplaces for unemployed persons' (duration from 02.02.2015 until 31.12.2023); see: <https://www.nva.gov.lv/lv/projekts/subsidetas-darbavietas-bezdarbniekiem>.

¹⁴⁴ From 1 January 2021, the minimum monthly salary is EUR 500. Cabinet of Ministers Regulation No. 707, 'Amendment to the Cabinet of Ministers Regulation of 24 November 2015 No. 656 'Regulations regarding the amount of the minimum monthly wage within normal working hours and the calculation of the minimum hourly rate' (*Grozījums Ministru kabineta 2015. gada 24. novembra noteikumos Nr. 656 "Noteikumi par minimālās mēneša darba algas apmēru normālā darba laika ietvaros un minimālās stundas tarifa likmes aprēķināšanu*), 2020, <https://likumi.lv/ta/id/319164-grozijums-ministru-kabineta-2015-gada-24-novembra-noteikumos-nr-656-noteikumi-par-minimalas-menesa-darba-algas-apmeru-normala>.

¹⁴⁵ Cabinet of Ministers Regulation No. 75, 'Regulations Regarding the Procedures for the Organising and Financing of Active Employment Measures and Preventative Measures for Unemployment Reduction and Principles for the Selection of Implementers of Measures', 2011, Article 88(1), <https://likumi.lv/ta/id/225425-noteikumi-par-aktivo-nodarbinatibas-pasakumu-un-preventivo-bezdarba-samazinasanas-pasakumu-organizesanas-un-finansesanas-kartibu-un-pasakumu-istenotaju-izveles-principiem>.

amounts to 50 % of an employee's gross wage where a person has been assessed as having 45-55 % working capacity (slight disability level). Higher maximum percentages (60 % and 75 % respectively) apply where a person has been assessed as having 30-40 % working capacity (average disability level) or 25 % working capacity (severe disability level).¹⁴⁶

In the Netherlands, wage subsidies are subject to a maximum amount of 70 % of the minimum wage, plus 23.5 % of the obligatory social security premiums.¹⁴⁷ This applies in the context of workers with a disability who are paid at least the minimum wage. In addition, employers can pay some workers less than the minimum wage for a period of between 6 months and 5 years, with the employee receiving a benefit to top up their wages. This is applicable where a worker receives a benefit under the Young Disabled Persons Act 1997¹⁴⁸ and has been assessed as having a productivity of less than 75 % of average productivity by the social security office (UWV).

In Poland, the subsidy cannot exceed 90 % of the real monthly wage costs.

In Serbia, the wage subsidy is equivalent to the net minimum salary for the number of hours worked by the employee with a disability, and includes reimbursement of the corresponding taxes and compulsory social insurance contributions.¹⁴⁹

In Slovakia, a wage subsidy is paid to employers to support them to retain existing employees who have or acquire a disability. The maximum subsidy amounts to 60 % of the average national monthly wage. The subsidy is provided to employers in the open labour market, provided that at least 25 % of their employees are persons with disabilities.

In Sweden, the maximum wage subsidy corresponds to a monthly salary of EUR 1 900 (SEK 20 000). An employer can also receive a 'development grant' to cover the costs of in-house support aimed at developing the worker's ability to work.

Requirement that person with a disability was previously unemployed

Some wage subsidy schemes are restricted to workers with disabilities who were unemployed prior to recruitment by the employer which applies for the wage subsidy. This is the case in Cyprus, where private employers can apply for subsidy when they employ a worker with a disability who was previously unemployed and registered with the Public Employment Service.¹⁵⁰ Other states where a requirement that the person with a disability was previously unemployed in order to benefit from a wage subsidy

¹⁴⁶ Law on Employment (*Lietuvos Respublikos užimtumo įstatymas*), 21 June 2016, <https://e-seimas.lrs.lt/portal/legalAct/en/TAD/5f0be3809c2011e68adcda1bb2f432d1>.

¹⁴⁷ A guide for employers, Brochure Stappenplan AWWN, <https://www.opnaarde100000.nl/wp-content/uploads/2015/09/Brochure-Stappenplan-AWWN-2.pdf>.

¹⁴⁸ Wage Exemption Young Disabled Persons Act (*Besluit Loondispensatie Wajong 2010*) available in Dutch at: <https://wetten.overheid.nl/BWBR0020119/2010-08-19>.

¹⁴⁹ National Employment Service, 'Support to employers: Hire a person with disability', <https://www.nsz.gov.rs/live/nudite-posao/podrska-poslodavcima/zaposlite-osobu-sa-invaliditetom.cid224>.

¹⁵⁰ Guide for the implementation of the Incentive Scheme for the Recruitment of Persons with Disabilities (2009), <https://tinyurl.com/yc25ejri>.

include Estonia,¹⁵¹ Greece (where individuals must have been registered unemployed for the two preceding years);¹⁵² and the Netherlands.

Other conditions

Some country reports identified other requirements linked to wage subsidy schemes. In Cyprus the benefitting employer needs to commit to employing the worker with a disability for a 24-month employment period, and can receive a subsidy for a maximum of five employees, who can work full-time or part-time.¹⁵³

In Denmark, the flex-job wage subsidy is only available for persons with disabilities who have made all relevant attempts at rehabilitation as required by law, and have not been able to obtain employment under other conditions.

In Finland, there are a number of situations which exclude an employer's eligibility to receive a wage subsidy, including if the work supported by the subsidy could lead to the employer laying off, or reducing the working hours, of other employees or if payment of the subsidy distorts competition by advantaging the employer compared to other firms which offer the same goods or services.

In Ireland, the Wage Subsidy Scheme requires that the staff whose salaries are subsidised work between 21 and 39 hours a week. It is also only applicable to staff who were appointed in the previous 12 months, and does not cover staff who acquire a disability after they have been employed for a year.

In Poland, employers who have more than 25 full-time equivalent employees must be in compliance with the 6 % quota for hiring people with disabilities in order to be eligible for a wage subsidy for an employee.

In Slovakia, as noted above, the wage subsidy paid to employers to support them to retain existing employees who have a disability, is only available to employers in the open labour market whose workforce consists of at least 25 % of persons with disabilities.

In Spain, the autonomous communities are competent for establishing wage subsidy schemes and different conditions and eligibility criteria apply.

In Sweden, the employer must be registered on the employer register of the Swedish Tax Agency; not be prohibited from owning or operating a business; must not have any tax debts or owe significant amounts of money; and be covered by a collective bargaining agreement or equivalent insurance.¹⁵⁴ The worker covered by the wage subsidy can be either a new employee or an existing employee who has acquired a disability.¹⁵⁵

¹⁵¹ See: <https://www.riigiteataja.ee/en/eli/510032022003/consolide>.

¹⁵² EDE (2022), *Striving for an inclusive labour market in Greece*, country report, Greece. Available at: <https://ec.europa.eu/social/BlobServlet?docId=26844&langId=en>.

¹⁵³ Guide for the implementation of the Incentive Scheme for the Recruitment of Persons with Disabilities (2009), <https://tinyurl.com/yc25ejrj>.

¹⁵⁴ For more information see: <https://www.verksam.se/driva/anstalla/vad-kostar-det-att-ha-anstallda-forsakringskostnader>.

¹⁵⁵ Swedish Public Employment Service, information to employers on wage subsidies ([Lönebidrag - Arbetsförmedlingen](#)).

Assessments

Some of the schemes providing for wage subsidies discussed above have been the subject of some form of evaluation. Where evaluations have taken place, a fairly common finding is that the schemes have no impact, or a limited impact, on employment rates of persons with disabilities. This was a finding in, for example, Denmark, Finland,¹⁵⁶ Lithuania,¹⁵⁷ Luxembourg, the Netherlands,¹⁵⁸ and Romania. However, this did not exclude the schemes having other positive impacts, such as increasing job security for individuals who benefitted from wage subsidies.

On the other hand, a 2019 study in Estonia found that the number of employers making use of wage subsidies had increased. 686 people were employed under the wage subsidy scheme in 2016. By 2018 this had increased to 1 499.¹⁵⁹ Similarly, the number of people employed with wage subsidies in Iceland more than doubled between 2015 (522 persons) and 2018 (1 107 persons), according to a Council of Europe report. Individuals in Iceland were employed in a wide range of businesses.¹⁶⁰ Polish data also reveals significant increases in the number of employers registered as receiving wage subsidies and the number of employees with a disability who benefit from such subsidies over recent years.¹⁶¹ Meanwhile, a Dutch evaluation found that tax relief and wage subsidies had a positive impact on the duration of temporary contracts,¹⁶² but the schemes did not seem to have a positive impact on overall employment rates of persons with disabilities.¹⁶³ A Danish study also identified some positive effects of the flex-job scheme. A 2015 study found that people employed in flex-jobs thrived in the job, had a good relationship with colleagues and there was consistency between their ability to work and the demands placed on them.¹⁶⁴

Some positive effects of wage subsidies were also noted in Sweden, as reported by the Swedish EDE expert Johanna Gustafsson. A study of participants in the Swedish Public Employment Service's wage subsidy programme showed that, over a 19-year

¹⁵⁶ Asplund, R., Kauhanen, A., Päällysaho, M. and Vanhala, P. (2018), *Palkkatuen vaikuttavuus – palkkatukijärjestelmän ja sen uudistuksien arviointi* (The impact of wage subsidies – An evaluation of the wage subsidy system and its reforms), *Valtioneuvoston selvitys- ja tutkimustoiminnan julkaisusarja* (Government investigation and research publication series) 75/2018, <https://julkaisut.valtioneuvosto.fi/bitstream/handle/10024/161235/75-2018-Palkkatuki.pdf>. This study found some limited positive effects of wage subsidies.

¹⁵⁷ Girlevičienė, L. and Kvietauskienė, A. (2021), 'Evaluation of state aid and its created value for disabled people in Lithuania', *Journal of Business Economics and Management*, 22(4), pp. 905-922, <https://doi.org/10.3846/jbem.2021.14471>.

¹⁵⁸ European Semester 2020-2021 country fiche on disability equality, Netherlands, available at: <https://ec.europa.eu/social/BlobServlet?docId=23942&langId=en>.

¹⁵⁹ 2019 Study by Praxis Centre for Policy Studies. See: <https://www.sm.ee/too-ja-pension/toohoive/toovoime-toetamise-susteem>.

¹⁶⁰ Council of Europe, European Committee of Social Rights (2021), Conclusions XXII-1 (2020), <https://rm.coe.int/rapport-isl-en/1680a1c7b8>.

¹⁶¹ Office of the Government Plenipotentiary for Persons with Disabilities, SODiR PFRON Database, <https://niepelnosprawni.gov.pl/index.php?c=page&id=83&print=1>.

¹⁶² *Eindevaluatie van de Participatiewet*, <https://www.scp.nl/publicaties/publicaties/2019/11/19/eindevaluatie-van-de-participatiewet>.

¹⁶³ European Semester 2020-2021 country fiche on disability equality, Netherlands, available at: <https://ec.europa.eu/social/BlobServlet?docId=23942&langId=en>.

¹⁶⁴ Holt, H., Larsen, M., Bach, H. and Jensen, S. (2015), *Borgere i fleksjob efter reformen* (Citizens in flex jobs after the reform), Copenhagen, SFI, pp. 15-31, <https://www.vive.dk/da/udgivelser/borgere-i-fleksjob-efter-reformen-5318/>.

period, when compared with a comparable group of ‘non-participants’, fewer participants in the wage subsidy programme left the labour market. On the other hand, the same study showed that the rate of transition to unsubsidised (i.e. without wage subsidy) work was low.¹⁶⁵ The study provided further evidence of positive effects for the programme in that participants received higher incomes, and had a higher level of employment, in both the short and medium term. However, there were negative effects on non-subsidised employment, which indicated that the programmes had a lock-in effect. There were also gender differences, with a 60:40 distribution between men and women for all types of wage subsidies, while about half of all persons with disabilities who are registered unemployed are women.

Other findings concerning wage subsidy programmes were that limitations or caps on the amount of wage subsidy payable which, as noted above, are often based on the minimum wage or a percentage thereof, can hinder the career development of persons with disabilities who are supported by the subsidies. This can also be the case for schemes which only provide for the payment for a subsidy for a fixed period, which usually does not exceed 12 or 24 months, and is sometimes of a shorter duration. A 2010 study from Belgium noted that there is no reason to assume that the need for a wage subsidy decreases, the longer that a person is employed. On the contrary, it noted that the need for support may increase as a number of disabilities are progressive in nature. The study was therefore critical of the fact that the Flemish wage subsidy (VOP) decreases with the seniority of a worker.¹⁶⁶ On the other hand, a 2020 study found that the chances of obtaining employment significantly increased for persons with disabilities for whom the employer could obtain a wage subsidy under the VOP.¹⁶⁷

The Irish wage subsidy fund was criticised for only providing support at certain stages of employment, instead of on an ongoing basis. The EDE country expert, Jenny Dagg, argued that ongoing support could promote retention and career development. The targeting of the wage subsidy scheme, i.e. the kind of workers who could benefit from a wage subsidy, was also identified as a problem in the Netherlands. Almost all financial incentives in the Netherlands are targeted at young people who acquire a disability before they turn 18 and who have not been previously employed. Moreover, eligibility is limited to those workers who earn around the minimum wage or less. The EDE Dutch country expert, Jose Smits, notes:

‘This means that employers who invest in reasonable accommodations and in training their workers with a disability run the risk of losing wage subsidies when accommodation and training ensures higher productivity, promotion and higher wages.’

¹⁶⁵ Angelöv, N. and Eliason, M. (2018), ‘Wage subsidies targeted to jobseekers with disabilities: subsequent employment and disability retirement’, *IZA Journal of Labor Policy*, 7(1), pp. 1-37.

¹⁶⁶ Roosens, B., Huys, R., Van Gramberen, M., Van Hootegeem, G., *Werken met een VOP (Working with a VOP*, a study by the Leuven Centre for Sociological Research (CeSO) on behalf of the Flemish Minister responsible for Work, in the context of the VIONA research programme), p. 79.

¹⁶⁷ Desiere, S., Cabus, S., and Cockx, B. (2020), *Evaluatie van het Vlaamse doelgroepenbeleid* (Evaluation of the Flemish target group policy), KU Leuven / Catholic University of Leuven, <https://www.vlaanderen.be/publicaties/evaluatie-van-het-vlaamse-doelgroepenbeleid>, p. 175.

Wage subsidies schemes are also not available for employees who acquire a disability while in employment in the Netherlands, meaning that there are limited incentives or supports for employers to retain such workers. Jose Smits concludes:

‘A weakness of the tax relief and wage subsidy system, therefore, is that it is aimed at a large but nonetheless minority group of workers with disabilities on the Dutch labour market, and the system does not stimulate the provision of training, promotion and long-term employment.’

High levels of bureaucracy and time consuming administrative tasks were identified as problems in the context of applying for wage subsidies in a number of states, including Bulgaria,¹⁶⁸ Ireland, Latvia,¹⁶⁹ Netherlands,¹⁷⁰ and Slovenia (where the person with a disability can apply for the wage subsidy).¹⁷¹ In Ireland, the lag between being the start of employment of an individual who can receive a wage subsidy, and the actual receipt of the subsidy can be as long as two months, and the obligation to pay the salary and all related costs in the meantime can create problems for some employers, and particularly SMEs.

Lack of awareness of employers of the relevant wage subsidy and other employment promotion measures was identified as a problem in Bulgaria in research carried out by an NGO in 2019.¹⁷² This was also identified as a problem in the Netherlands.¹⁷³

¹⁶⁸ Institute for Study of Change foundation, *Analytical desk research report – Research on the experience of EU member states, practices, models and approaches in inclusion of persons with disabilities in employment and ensuring a set of measures and methods for the promotion of hiring and retaining persons with disabilities by employers* (2019), Sofia, pp. 78-84, <https://studyofchange.com/en/desk-research/>.

¹⁶⁹ OECD (2019), *Evaluating Latvia’s Active Labour Market Policies, Connecting People with Jobs*, pp. 29-32, OECD Publishing, Paris, <http://doi.org/10.1787/6037200a-en>.

¹⁷⁰ *Eindevaluatie van de Participatiewet*, <https://www.scp.nl/publicaties/publicaties/2019/11/19/eindevaluatie-van-de-participatiewet>, pp. 263-265.

¹⁷¹ See Public Scholarship, Development, Disability and Maintenance Fund of the Republic of Slovenia (*Javni študentski, razvojni, invalidski in preživninski sklad RS*), ‘*Spodbujanje zaposlovanja invalidov*’ (‘Promoting the employment of people with disabilities’), <https://www.srips-rs.si/zaposlovanje-invalidov>.

¹⁷² Institute for Study of Change foundation, *Analytical desk research report – Research on the experience of EU member states, practices, models and approaches in inclusion of persons with disabilities in employment and ensuring a set of measures and methods for the promotion of hiring and retaining persons with disabilities by employers* (2019), Sofia, pp. 78-84, <https://studyofchange.com/en/desk-research/>.

¹⁷³ *Eindevaluatie van de Participatiewet*, <https://www.scp.nl/publicaties/publicaties/2019/11/19/eindevaluatie-van-de-participatiewet>, p. 263.

The Dutch country report also noted that municipalities, which are responsible for providing some wage subsidies, are under financial pressure, are therefore sometimes refrain from providing wage subsidies.¹⁷⁴

In Denmark, a reform of flex-jobs in 2013 basically limited the jobs to five years, and was intended to encourage holders of flex-jobs to increase their working hours. However, a 2018 study found that the people employed in flex-jobs did not increase their working hours, but did feel more insecure in their employment after the reform.¹⁷⁵

As well as identifying strengths and weaknesses of the evaluated schemes, some of the evaluations proposed that changes be made to the schemes. This was the case in Latvia, where the OECD has recommended that the authorities should consider differentiating the conditions of the employment subsidy for persons with disabilities according to the degree of assessed disability, barriers to work and/or work capacity, for example, by:

- extending the duration of the subsidy and possibly reducing its amount for persons with severe disabilities for whom this is a unique way to get a job. In these cases, the subsidy should also be considered as a tool for social inclusion; and
- reducing the duration of the subsidy for those with milder disabilities and strengthening the employment and social inclusion provided to them during the period on subsidised employment.¹⁷⁶

In essence, this would involve a more individualised wage subsidy programme.

Wage subsidies are a common form of intervention used to encourage the employment of persons with disabilities. There is a great degree of variety in the schemes in operation, but it is possible to identify some common themes / issues which are addressed in wage subsidy schemes. Some schemes are explicitly meant to compensate for reduced productivity of a specific worker, while other subsidies are provided as a matter of course when an eligible person with a disability is employed, without there being any need to demonstrate reduced productivity. Wage subsidies can be paid for a fixed or maximum duration, or on an ongoing and permanent basis, and can be capped at a maximum percentage of set wage, which is often linked to the minimum wage. In some cases other requirements exist for an employer to receive a wage subsidy for a worker with a disability.

The above overview of evaluation of wage subsidy schemes also presents a mixed picture. The majority of evaluations which were carried out suggested that wage subsidies had limited impact on the overall employment rate of persons with disabilities. However, the take up of schemes in some countries, and therefore the number of people with disabilities employed under the schemes, has increased in recent years. Some evaluations did not find that wage subsidies had led to an increase in overall employment, but did identify other benefits, such as greater job security and,

¹⁷⁴ *Eindevaluatie van de Participatiewet*, <https://www.scp.nl/publicaties/publicaties/2019/11/19/eindevaluatie-van-de-participatiewet>.

¹⁷⁵ See: https://bm.dk/media/6576/hovedrapport_foep_fleks-pdf.pdf.

¹⁷⁶ OECD (2019), *Evaluating Latvia's Active Labour Market Policies, Connecting People with Jobs*, pp. 29-32, OECD Publishing, Paris, <http://doi.org/10.1787/6037200a-en>.

in some cases, higher wages. The majority of countries have not evaluated whether wage subsidy schemes are having an impact.

Some common elements of wage subsidy schemes, including the limited amount of subsidy, which is usually linked to the minimum wage; the restricted eligibility of persons with disabilities to be supported by the scheme, including the common exclusion of workers who become disabled while in employment, as well as workers earning higher salaries; the limited period of time during which most subsidies are payable; and the administrative burden involved in applying for a subsidy, were frequently criticised in evaluations.

2.2.4 Other forms of financial support provided to employers

In addition to the measures providing for tax relief, reduced social security contributions and wage subsidies discussed above, European States provide a wide range of other forms of financial support to support or encourage employers to hire, retain and train persons with disabilities. In some states payments or grants are provided to employers if they employ a person with a disability. The only requirement linked to the receipt of such grants is that an employer hire or, in some cases, retain a person with a disability. Grants and subsidies can also be paid to employers who offer trial employment to a person with a disability, or who provide training or an internship for a person with a disability. Lastly, in some states, financial support is available to cover (some of) the additional costs related to employing a particular person with a disability, such as costs related to providing additional training, providing support, or adapting a work station. These measures are briefly considered below.

Many states provide payments or grants to employers who cannot strictly be classified as wage subsidies and which are not linked to requirements regarding how the payment or grant is used by the employer, aside from meeting the condition to employ an eligible person with a disability. This is the case in: Austria, which provides inclusion subsidies, job safeguarding subsidies and inclusion bonuses;¹⁷⁷ the Czech Republic, where employers receive a grant or subsidy for creating a new position for a person with a disability; France, where the 'stepping-stone short-term contracts' scheme (*Contrats à durée déterminée tremplins, CDD tremplins*) subsidises fixed-term contracts;¹⁷⁸ Italy, where the various regions have schemes to support the employment of persons with disabilities; the Netherlands, where municipalities can grant employers a bonus or fixed premium if they offer a person with a disability a job lasting at least 6 months; Romania, where employers who have met any quota obligations receive a subsidy if they employ a person with a disability on an open-ended contract, or if they employ a recent graduate with a disability on such a contract;¹⁷⁹ Serbia, where private sector employers can receive a one-off subsidy payment if they employ an unemployed person who is classified as 'hard-to-employ',

¹⁷⁷ See information from the Social Ministry (in English): <https://www.sozialministerium.at/en/Topics/Social-Affairs/People-with-Disabilities/The-participation-in-employment-of-people-with-disabilities.html>.

¹⁷⁸ See: <https://handicap.gouv.fr/presse-actualites/nos-publications/dossiers-de-presse/article/dossier-de-presse-comite-interministeriel-du-handicap>.

¹⁷⁹ Article 84 of Law No. 448/2006 on the protection and promotion of the rights of persons with disabilities ([Legea nr. 448 din 6 decembrie 2006 privind protecția și promovarea drepturilor persoanelor cu handicap](#)).

including a person with a disability;¹⁸⁰ and Slovakia, where employers can receive an ongoing subsidy to partially cover the costs of maintaining a sheltered workplace for a worker with a disability, subject to certain conditions.

Good Practice – Malta

In Malta the Access to Employment (A2E) scheme provides employers with a weekly subsidy for a maximum of 156 weeks for each registered persons with a disability who is hired.¹⁸¹ The scheme has seen a marked increase in beneficiaries since its launch in 2016, mainly among microenterprises.¹⁸²

Such a payment or grant is also available in Portugal, where employers can receive an award (*Prémio ao Emprego*) if they offer a person with a disability who has carried out an internship with them a permanent employment contract.¹⁸³ Employers can also receive financial support if they employ a person who is registered as unemployed.¹⁸⁴ Persons with disabilities are one of the groups explicitly targeted under this scheme. Further schemes providing financial support to employers promote open-ended employment contracts for registered unemployed persons, including specifically persons with disabilities (Sustainable Employment Commitment (*Compromisso Emprego Sustentável*))¹⁸⁵ and the conversion of fixed-term employment contracts into open-ended contracts (CONVERTE+).¹⁸⁶ The basic financial support provided to employers through the Sustainable Employment Commitment increases if the person being hired is under 35; when the basis salary paid is equal to or higher than the twice the value of the minimum wage; where the job is located inland; and / or when the worker is covered by a collective bargaining agreement. The financial support is also increased when the employer hires an unemployed person of the under-represented sex in a given profession.¹⁸⁷

In Ireland the Employee Retention Grant Scheme assists employers to retain employees who acquire an illness, condition or impairment which impacts on their ability to carry out their job.

Grants or subsidies can also be paid to employers who offer trial employment to a person with a disability. In Germany financial support is provided to employers to cover the full cost of providing a person with a disability with trial employment for up to three months.¹⁸⁸ In Malta, the Bridging the Gap scheme, which is administered by Jobsplus, supports registered persons with a disability to work on a trial basis, so that the employer can evaluate the worker's performance prior to deciding whether to hire them. The Bridging the Gap scheme enables registered disabled persons to engage in a period of work exposure to enable the employer to evaluate the performance of the disabled person in the workplace, prior to proper engagement. Employers

¹⁸⁰ Subsidy for the employment of unemployed persons in the category of hard-to-employ persons.

¹⁸¹ Jobsplus 'Employing Persons with Disability', <https://jobsplus.gov.mt/employers-mt-MT-en-GB/employing-persons/employing-persons-disability>.

¹⁸² Jobsplus (2021), *Annual Report 2020*, <https://jobsplus.gov.mt/resources/publication-statistics-mt-mt-en-gb/publications/annual-reports>.

¹⁸³ Ordinance 206/2020 of 27 August regulating *Estágios ATIVAR.PT* (ACTIVATE.PT internships).

¹⁸⁴ Ordinance 206/2020 of 27 August (*Incentivo ATIVAR.PT*).

¹⁸⁵ Ordinance 38/2022 of 17 January, <https://files.dre.pt/1s/2022/01/01100/0000900018.pdf>.

¹⁸⁶ Ordinance 323/2019, https://portugal2020.pt/wp-content/uploads/portaria323_2019-1.pdf.

¹⁸⁷ Ordinance 84/2015 of 20 March, <https://dre.pt/dre/detalhe/portaria/84-2015-66818377>.

¹⁸⁸ Section 46(1) SGB III and Section 50(1) no. 4 SGB IX.

participating in this Scheme are exempted from social security contributions, wages and sick leave benefits.¹⁸⁹ A similar scheme exists in the Netherlands.¹⁹⁰

Financial support can also be made available to employers to (partially) cover the cost of providing training or an internship for a person with a disability. This is the case in France, where subsidised contracts are available through the skills-employment pathways scheme (*Parcours emploi compétences, PEC*), as well as a separate scheme providing financial support for vocational training and apprenticeships.¹⁹¹ This is also the case in Germany.¹⁹² In Serbia, employers receive a subsidy through the Acquisition of Practical Knowledge scheme if they employ, amongst others, an unemployed persons with disabilities and enable the worker to acquire skills. The subsidy is the equivalent of the net minimum salary (including the employer's social security contributions) and can be provided for between three and six months.¹⁹³ The Serbian National Employment Service also funds internships in the private sector for young people, and persons with disabilities are eligible for this scheme.¹⁹⁴

Grants or subsidies can also be paid to employers to cover additional costs related to employing a person with a disability. These extra costs could relate to the provision of an adapted workplace or transportation for the worker, provision of social or professional support for the worker, additional training, additional administrative tasks, the purchase of additional materials or relate to the lower productivity of the worker in question. Measures to assist employers by covering (partially) the costs incurred when making a reasonable accommodation are considered in some detail in Section 3.1, although some brief information is included here as well.

Financial support to cover (some of) these additional costs experienced by employers is provided in Belgium, where a subsidy can be provided to cover the cost of coaching an employee with a disability in the French-speaking part of the country;¹⁹⁵ Croatia, where employers can apply for financial support to (partially) cover the cost of training or educating a worker with a disability;¹⁹⁶ the Czech Republic; France, where employers can receive financial support through an employment assistance scheme for workers with disabilities (*Aide à l'emploi des travailleurs handicapés, AETH*); Germany, where financial support can be provided to enable a worker with a disability to receive guidance or support;¹⁹⁷ Hungary;¹⁹⁸ Latvia, where a grant of EUR 10 per

¹⁸⁹ Jobsplus, 'Bridging the Gap Scheme', <https://jobsplus.gov.mt/schemes-jobseekers/bridge-gap-scheme>.

¹⁹⁰ UWV webpage on the instrument: <https://www.uwv.nl/particulieren/voorzieningen/voorzieningen-werk/detail/voordelen-en-regelingen-voor-uw-werkgever/proefplaatsing>.

¹⁹¹ See: <https://travail-emploi.gouv.fr/emploi-et-insertion/parcours-emploi-competences/pec>; Law 2018-771, https://www.legifrance.gouv.fr/jorf/article_jo/JORFARTI000037367799?r=JdfcigieR4.

¹⁹² These services are to be provided by the competent rehabilitation provider or, in case of severe disability, by the integration office (Section 55(3) SGB IX).

¹⁹³ National Employment Service, 'Support to employers: Hire a person with disability', <https://www.nsz.gov.rs/live/nudite-posao/podrska-poslodavcima/zaposlite-osobu-sa-invaliditetom.cid224>.

¹⁹⁴ National Employment Service, 'Support to employers: Hire a person with disability'.

¹⁹⁵ Arts. 1093-1100, Walloon Regulatory Code for Social Action and Health.

¹⁹⁶ Ordinance on Incentives for the Employment of Persons with Disabilities.

¹⁹⁷ Section 58 SGB IX.

¹⁹⁸ Article 20/A of Government Decree No. 327/2012.

day to pay for a work manager to support a person with a disability is available,¹⁹⁹ as well as a lump-sum grant of up to EUR 50 to cover the cost of the compulsory health examination;²⁰⁰ Luxembourg, where grants can reimburse employers for the cost of adapting a work station, purchasing professional equipment and training materials or transport costs; Poland, where the State Fund for Rehabilitation of Persons with Disabilities may reimburse the employer the monthly costs of hiring employees who assist an employee with disabilities at work, and the costs of training these employees; Slovakia, where a grant is available to cover the cost of assistance provided by colleagues to a person with disability while at work; and Slovenia, where employers can claim funds from the Public Scholarship Development, Disability and Maintenance Fund to cover the cost of adjusting a job or workplace to meet the needs of a person with a disability.²⁰¹

This overview reveals the wide range of other forms of financial support provided to employers. In all of these cases, the benefit in question might be dependent on employing workers who have been assessed as having a specific degree / severity of disability, on providing employment for a person with a disability for a minimum period, on the recruitment of persons with disabilities who have previously been unemployed, or on the provision of training for persons with disabilities. Employers may also be required to meet their quota obligations in order to receive the financial support. Further details on these kind of measures is given in Chapter 3.

2.3 Reasonable accommodation

An obligation to establish a duty on employers to provide a reasonable accommodation applies under both the UN Convention on the Rights of Persons with Disabilities (CRPD)²⁰² and EU law. The duty under EU law is found in the Employment Equality Directive (Directive 2000/78),²⁰³ which provides as follows:

[...] In order to guarantee compliance with the principle of equal treatment in relation to persons with disabilities, reasonable accommodation shall be provided. This means that employers shall take appropriate measures, where needed in a particular case, to enable a person with a disability to have access

¹⁹⁹ Cabinet of Ministers Regulation No. 75, 'Regulations Regarding the Procedures for the Organising and Financing of Active Employment Measures and Preventative Measures for Unemployment Reduction and Principles for the Selection of Implementers of Measures', 2011, Article 88(2), <https://likumi.lv/ta/id/225425-noteikumi-par-aktivo-nodarbinatibas-pasakumu-un-preventivo-bezdarba-samazinasanas-pasakumu-organizšanas-un-finansšanas-kartibu-un-pasakumu-istenotaju-izveles-principiem>.

²⁰⁰ Cabinet of Ministers Regulation No. 75, 'Regulations Regarding the Procedures for the Organising and Financing of Active Employment Measures and Preventative Measures for Unemployment Reduction and Principles for the Selection of Implementers of Measures', 2011, Article 91(1), <https://likumi.lv/ta/id/225425-noteikumi-par-aktivo-nodarbinatibas-pasakumu-un-preventivo-bezdarba-samazinasanas-pasakumu-organizšanas-un-finansšanas-kartibu-un-pasakumu-istenotaju-izveles-principiem>.

²⁰¹ See Public Scholarship, Development, Disability and Maintenance Fund of the Republic of Slovenia, 'Employment of people with disabilities', <https://srips-rs.si/en/employment-people-disabilities>.

²⁰² Articles 2 and 5 CRPD.

²⁰³ Council Directive 2000/78/EC of 27 November 2000 establishing a general framework for equal treatment in employment and occupation (Employment Equality Directive), [2000] OJ L303/16.

to, participate in, or advance in employment, or to undergo training, unless such measures would impose a disproportionate burden on the employer [...].'²⁰⁴

Some further guidance as to what is required under the Directive, and how to interpret the obligations, is provided in the Preamble. In that respect Recital 20 provides:

'Appropriate measures should be provided, i.e. effective and practical measures to adapt the workplace to the disability, for example adapting premises and equipment, patterns of working time, the distribution of tasks or the provision of training or integration resources.'

While Recital 21 provides:

'To determine whether the measures in question give rise to a disproportionate burden, account should be taken in particular of the financial and other costs entailed, the scale and financial resources of the organisation or undertaking and the possibility of obtaining public funding or any other assistance.'

The Court of Justice has handed down some important judgments interpreting the Directive, including in the context of reasonable accommodation.²⁰⁵

The European Union is a party to the CRPD. In that respect the recently issued General Comment No. 8 (2022) of the UN CRPD Committee is relevant. The General comment addresses the right of persons with disabilities to work and employment²⁰⁶ and clarifies the obligations of parties regarding the right to work and employment as enshrined in Article 27 of the Convention.

General Comment No. 8 provides:

'The right to work is a fundamental right, essential for realizing other human rights, and forms an inseparable and inherent part of human dignity. The right to work also contributes to the survival of individuals and to that of their family, and, insofar as work is freely chosen or accepted, to their development and recognition within the community. The right to work is recognized in several international and regional legal instruments.'

Specifically, with regard to reasonable accommodation, the General Comment states:

²⁰⁴ Article 5 Employment Equality Directive.

²⁰⁵ See in particular Joined Cases C-335/11 and C-337/11 *HK Danmark (Ring and Skouboe Werge)*, ECLI:EU:C:2013:22 and Case C-485/20, *XXXX v HR Rail SA*, ECLI:EU:C:2022:85.

²⁰⁶ For more information see: <https://www.ohchr.org/en/documents/general-comments-and-recommendations/crpdgc8-general-comment-no-8-2022-right-persons>.

'Denial of reasonable accommodation occurs when the necessary and appropriate individualised modifications, adjustments and supports (that do not impose a disproportionate or undue burden) are not implemented. Reasonable accommodations are those modifications, adjustments and supports that are needed to ensure the equal enjoyment or exercise of a human right or fundamental freedom. For example, a public sector employee with a vision impairment who is not provided with the appropriate equipment to perform their allocated tasks, such as a computer program that magnifies text on a computer screen, has been denied reasonable accommodation. Other examples of reasonable accommodation include making information accessible to the individual with disabilities, modifying equipment, enabling working from home, ensuring an interpreter in meetings, reorganizing activities, rescheduling work or providing support personnel. To fall within the concept of reasonable accommodation, the changes need to be negotiated with the individual. The duty to provide reasonable accommodation is applicable from the moment that a request for such accommodation is received or the need becomes apparent. The Committee emphasises that reasonable accommodation duties are different from accessibility duties which flow from the prohibition on indirect discrimination and are set out in arts. 4 and 9. While both aim to guarantee accessibility, the duty to provide accessibility through universal design or assistive technologies is a duty built into systems and processes without regard to the needs of a particular person with disabilities, for example, having access to a building on an equal basis with others. The duty to provide reasonable accommodation is from the moment that a person with disabilities seeks to exercise their rights or requires access in non-accessible situations or environments.'

All EU Member States, as well as Iceland and Serbia, have national legislation which implements the reasonable accommodation obligation found in the Directive. No explicit reasonable accommodation duty exists in Liechtenstein, although the duty seems to be included in the Act on the Equality of People with Disabilities through the prohibition of indirect discrimination.

In some cases, national legislation explicitly states that an accommodation will not be considered to amount to a disproportionate burden if the employer may apply for public funds to cover the cost of making the accommodation. This is the case in Austria, Belgium, Finland, France, the Netherlands, Portugal and Serbia.

Many national legal provisions establishing the reasonable accommodation duty do not define what a reasonable accommodation is, other than in broad terms. There is also frequently not a clear definition of what amounts to a disproportionate burden. Litigation to enforce the duty to provide a reasonable accommodation is very limited, or even non-existent, in some states, although is plentiful in others.

In principle, the individual pieces of legislation are not explored further in this synthesis report, but more information can be found in the individual country reports and in the country reports on non-discrimination law produced for the European Equality Law network.²⁰⁷ However, some specific national peculiarities regarding the reasonable accommodation duty are briefly noted below.

Good Practice – Belgium

Amongst the notable national provisions concerning reasonable accommodation is the recent amendment to the constitution in Belgium. Article 22^{ter} provides ‘Every person with a disability has the right to full inclusion in society, including the right to reasonable accommodation...’.

This provision supplements the principle of non-discrimination, including the prohibition to refuse reasonable accommodation for persons with a disability, with a progressive realisation obligation on the part of the federal and regional authorities.

In contrast, EDE country experts noted that the reasonable accommodation was limited or had restricted impact in some countries. A limited or restricted impact could be reflected in a lack of awareness of the reasonable accommodation duty (on the part of employers, persons with disabilities, lawyers and/or judges) and lack of litigation to enforce the right.

In Bulgaria, the EDE expert, Slavka Kukova, noted that the duty to accommodate does not seem to cover job applicants.

The Cypriot EDE experts, Katerina Mavrou, Anastasia Liasidou and Maria Tsakiri, pointed out that the state does not have any funding schemes to support employers when making reasonable accommodations, and employers can ‘evade their legal obligations’ by arguing that an accommodation amounts to a disproportionate economic burden.

In Germany, the duty to provide a reasonable accommodation for all workers with disabilities is not explicitly stated in the General Equal Treatment Act (AGG), although the federal Labour Court has recognised this duty in its judgments. An expert opinion written for the Federal Anti-Discrimination Agency argued that the AGG should explicitly establish a reasonable accommodation duty for all persons with disabilities.²⁰⁸

In Hungary, Act 26 of 1998 on the Rights of Persons with Disabilities and the Guaranteeing of their Equal Opportunities²⁰⁹ and Act 1 of 2012 on the Labour Code establish the duty on employers to provide reasonable accommodations for individuals with a disability. However, the legislation does not expressly state that the employer is obliged to adapt the working environment to meet the specific needs of a person with a disability with a view to actually employing that person.

²⁰⁷ See: <https://www.equalitylaw.eu/>.

²⁰⁸ Eichenhofer, *Angemessene Vorkehrungen als Diskriminierungsdimension im Recht*.

²⁰⁹ Available in Hungarian at:

<https://net.jogtar.hu/getpdf?docid=99800026.tv&targetdate=20170602&printTitle=1998.+%C3%A9vi+XXVI.+t%C3%B6rv%C3%A9ny>.

In Ireland, an evaluation of the reasonable accommodation duty found ‘some employers are not aware of the extent of their procedural and substantive obligations to provide reasonable accommodation under employment legislation and that some employers do not have policies and procedures in place to deal with requests for reasonable accommodation’.²¹⁰

In Luxembourg, only individuals who have been officially assessed as having at least a ‘30 % disability’ are entitled to claim a reasonable accommodation.²¹¹

The Polish EDE expert, Agnieszka Król, notes that the obligation to make a reasonable accommodation under the Act of 27 August 1997 on Vocational and Social Rehabilitation and the Employment of Persons with Disabilities²¹² only covers employment contracts falling under the scope of the Labour Code, but not contracts under civil law.²¹³ This limits who is eligible to benefit from a reasonable accommodation and excludes numerous persons with disabilities who work under more precarious contracts, especially young persons with disabilities.

The Serbian EDE expert, Kosana Bekker, points out that the provision (Article 22(4)) establishing the reasonable accommodation duty in the Law on the Professional Rehabilitation and Employment of Persons with Disabilities²¹⁴ is limited, in that it only requires technical adaptations to the workplace.

As noted above, all European States covered in this report establish a reasonable accommodation duty for employers in some way. It is important to interpret and apply the reasonable accommodation duty in a way that is compatible with the CRPD, and the recently issued General Comment No. 8 is important in that respect. Those European States which are members of the EU must also ensure that their legislation is fully compatible with the obligation to provide for a reasonable accommodation found in the Employment Equality Directive and the related case law of the Court of Justice of the European Union. However, simply establishing a legal duty to make a reasonable accommodation will not automatically lead to employers complying with that duty. Providing employers with support to make reasonable accommodation is therefore another important element of disability employment policy. Detailed information on the support available to employers when making reasonable accommodations in European States is given in Chapter 3.

²¹⁰ See: <https://nda.ie/uploads/publications/reasonable-accommodations-obstacles-and-opportunities-to-the-employment-of-persons-with-a-disability1.pdf>, p. 117.

²¹¹ According to Article 1 of the Law on Disabled Persons of 12 September 2003, the definition of a disability for the purpose of claiming reasonable accommodation is more restrictive than for claiming protection from discrimination in general, as only people who have a 30 % disability and have been officially recognised as such are entitled to claim under the duty to provide reasonable accommodation. This could be a breach of Directive 2000/78 in terms of personal scope.

²¹² Act of 27 August 1997 on Vocational and Social Rehabilitation and the Employment of Persons with Disabilities,
<https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU19971230776/U/D19970776Lj.pdf>.

²¹³ Bojarski, Ł. (2021), *Country report: Non-discrimination: Transposition and implementation at national level of Council Directives 2000/43 and 2000/78: Poland*,
<https://www.equalitylaw.eu/downloads/5519-poland-country-report-non-discrimination-2021-1-91-mb>.

²¹⁴ Law on Professional Rehabilitation and Employment of Persons with Disabilities (*Zakon o profesionalnoj rehabilitaciji i zapošljavanju osoba sa invaliditetom*), *Official Gazette of the Republic of Serbia*, No. 36/2009, 32/2013 and 14/2022 (as amended).

2.4 Other relevant actions targeted at employers

The kinds of actions identified are briefly noted here, with more information on the relevant schemes provided in the country reports.

Some countries have a legal framework which explicitly allows for the adoption of positive action measures in favour of persons with disabilities. Such measures could include targeted recruitment campaigns or programmes to provide job applicants with additional support. Belgium, for example, has a legal framework which explicitly allows positive action, including positive action taken by individual employers, in favour of persons with disabilities.²¹⁵

Initiatives relating to awareness raising amongst employers regarding the employment of persons with disabilities exist in Denmark;²¹⁶ Estonia;²¹⁷ Finland;²¹⁸ Greece;²¹⁹ Hungary;²²⁰ Ireland, where DPOs have received public funding to develop online training programmes for employers regarding the employment of persons with disabilities;²²¹ Latvia;²²² Lithuania, where the Employment Service organises various activities to provide for the sharing of good practice and promote the employment of persons with disabilities; Malta, where Jobsplus organises awareness raising events for employers,²²³ the Commission for the Rights of Persons with Disabilities undertakes advocacy projects aimed at challenging stereotypes about persons with disabilities in employment,²²⁴ and Aġenzija Sapport, the public agency which provides services for persons with disabilities, had a project which provides employers with training sessions to enable them to provide support to persons with disabilities;²²⁵ the

²¹⁵ Royal Decree of 11 February 2019 determining the conditions for positive actions.

²¹⁶ In Denmark the research institute SFI (now VIVE) has published a Yearbook for the Company's Social Engagement *Årbog for Virksomhedens Sociale Engagement* every year from 1999 to 2015. These publications have helped to create awareness among employers. See: <https://www.vive.dk/da/udgivelser/virksomheders-sociale-engagement-aarvog-2015-6286/>.

²¹⁷ Where a booklet on the rights of persons with disabilities in employment was published by the Chancellery of the Gender Equality and Equal Treatment Commissioner in 2016. See: https://volinik.ee/wp-content/uploads/2020/01/Puudega_inimeste_oigused_toosuhtes.pdf and the Ministry of Social Affairs has developed an information campaign and website. See: <https://sm.ee/ava-meeli-tegijadee>.

²¹⁸ Office of the Non-Discrimination Ombudsman (2018), *Maanantai kuuluu kaikille – kampanja* (Monday belongs to all! campaign), <https://syrijinta.fi/maanantai-kuuluu-kaikille>.

²¹⁹ EDE (2022), *Striving for an inclusive labour market in Greece*, country report, Greece. Available at: <https://ec.europa.eu/social/BlobServlet?docId=26844&langId=en>.

²²⁰ For example: Project No. EFOP-1.11-15-2015-0001. See: <https://nszi.hu/efop-111-15-2015-0001/a-projekt-bemutatas-celjai>.

²²¹ See: <https://nda.ie/file-upload/comprehensive-employment-strategy-nda-year-end-assessment-202011.pdf>, p. 26.

²²² Within the framework of the campaign 'Doing differently – doing the same', implemented in 2021. See: <https://cilveksnevisdiagnoze.lv/cilveki-ar-invaliditati-dara-citadi-izdara-tapat/>. In addition, the public employment agency, PES, provides three-hours consultations for employers on a variety of topics related to the employment of persons with disabilities. See: <https://www.nva.gov.lv/lv/konsultacijas>.

²²³ Jobsplus (2021), *Annual Report 2020*, <https://jobsplus.gov.mt/resources/publication-statistics-mt-mt-en-gb/publications/annual-reports>.

²²⁴ For information about one such project, see CRPD Malta, information on the *ĊaVetta Għall-Futur* project, <https://www.crpdmalta.org/c%cc%87avetta-ghall-futur-project>.

²²⁵ See 'INK – Person-focused inclusion project', [https://www.facebook.com/hashtag/inkprojectmalta?source=feed_text&epa=HASHTAG&_xts__\[0\]=68.ARAEtjc7ueGEIfdmPanfX8RT2mODIYFAUF0q6TYcB5MB3or7qhOdnOilcyZF0BVkpmP-](https://www.facebook.com/hashtag/inkprojectmalta?source=feed_text&epa=HASHTAG&_xts__[0]=68.ARAEtjc7ueGEIfdmPanfX8RT2mODIYFAUF0q6TYcB5MB3or7qhOdnOilcyZF0BVkpmP-)

Netherlands, where the CRPD implementation plan addresses raising awareness amongst employers;²²⁶ Poland²²⁷ and Romania,²²⁸ where several awareness raising initiatives targeted at employers are run by NGOs; and Sweden, where the Public Employment Service ran a campaign called 'Make space' to draw the attention of employers to the skills of people with disabilities and influence their attitudes and behaviour, thereby enhancing their willingness to hire persons with disabilities.²²⁹

Good Practice – Italy

In Italy, guidelines on the targeted placement of people with disabilities²³⁰ were adopted in March 2022. Once implemented in full, the guidelines will provide employers with a systematic collection of good practices for professional integration. This information must be made available via an accessible IT platform that is searchable and can be updated. Once the good practices have been included in the platform, the system will allow for the dissemination of good practices.

Good Practice – Malta

In Malta, the Malta Employers Association (MEA) is implementing a project, 'Pro-Inklude', aimed at providing services for small and medium-sized enterprises (SMEs) focused on greater inclusivity in the workplace, especially when it comes to the integration of persons with disabilities. Activities carried out include education, training and awareness-raising.²³¹

[PDRZZf7SRNKXBwQlxTHQxCrmjWqDb4n56nnYTEf1GjeTIPd8aLpOZmmHkm8hYuZthPhMqLZcz
a8YMO08YQzVAHv-
gUeR9R7DmyngHVpHVPzFBFLXsM5khEhUOpkE2zThwROWgxl_Xs57o8NO1IgVQegH6uFI-
tPUzcrvzK9_XSU66iZvpQyKb4Q65U3heA0YUg17IYP7Egw_lhxcJ6QcGE9EulbN.](https://www.rijksoverheid.nl/onderwerpen/rechten-van-mensen-met-een-handicap/programma-onbeperkt-meedoen)

²²⁶ *Programma Onbeperkt Meedoen* (Unlimited Participation programme), available in Dutch at: <https://www.rijksoverheid.nl/onderwerpen/rechten-van-mensen-met-een-handicap/programma-onbeperkt-meedoen>.

²²⁷ Such as the 'Able at work' (*Sprawni w pracy*)²²⁷ led by the Integration Foundation, in partnership with PFRON, See: <https://www.integracja.org/pomagamy-w-zatrudnieniu/serwis-sprawni-w-pracy/> and the campaign called 'Just like me' led by the Pod Aniolem Foundation.

²²⁸ Chiriacescu, D. and Constantinescu, S. (2020), *Inclusive companies for persons with disabilities – challenges and recommendations (Companii incluzive pentru persoanele cu dizabilități – provocări și recomandări)*, Bucharest, Foundation for Civil Society Development (*Fundația pentru Dezvoltare Societății Civile*), available in Romanian at: https://angajare.specialolympics.ro/wp-content/uploads/2021/03/companii_incluzive_pentru_persoanele_cu_dizabilitati_fdsc_2020.pdf and Gomes, A.L., and others (2020), *European Report on attitudes towards disability in employment context*, Awareness4Change initiative, https://www.awareness4change-project.org/uploads/1/2/3/6/123661942/awareness4change_report.pdf.

²²⁹ Swedish Public Employment Service, film from the campaign 'Make space' ([Gör plats! Alla jobb är för alla | Arbetsförmedlingen - YouTube](https://www.youtube.com/watch?v=...)).

²³⁰ Ministerial Decree No. 43 of 11 March 2022 of the Minister of Labour and Social Policies, in implementation of Art. 1(1) of Legislative Decree No. 151/2015.

²³¹ MEA, 'Pro-Inklude', <https://www.maltaemployers.com/pro-inklude>.

Schemes which inform, advise and support employers to employers to employ persons with disabilities exist in Austria;²³² Belgium, where support is provided through Dutch-language awareness sessions for employers to help them develop an inclusion strategy;²³³ Finland, where support is provided through the VATES Foundation,²³⁴ and the Easy Steps towards Working Life project,²³⁵ which both receive public funding; France, where support is provided through the Cap emploi network of specialist placement organisations,²³⁶ as well as the unemployment agency overseeing public employment services²³⁷ and the Association for the Management of the Fund for the Professional Integration of Persons with Disabilities (*Association de gestion du fonds pour l'insertion professionnelle des personnes handicapées*);²³⁸ Italy, where a fund was established by law²³⁹ to create 'regional programmes for job placement and related services', including supporting entities that carry out activities aimed at supporting and integrating people with disabilities into employment including by supporting the removal of architectural barriers that limit the integration into work of people with disabilities; the Netherlands, where regional employer services facilitate and support employers who want to hire job seekers with a disability, and help them access financial incentives such as tax relief and wage subsidies;²⁴⁰ Romania where some private companies and NGOs offer support to employers who (wish to) hire persons with disabilities;²⁴¹ and Sweden, where the 'Special support person for introduction and follow-up support – SIUS' programme provides support to persons with disabilities and their employers. The support consists of introductory support, which is given for a maximum of six months, and follow-up support, which can be given for at least one year after employment. The support is then reduced and ceases completely when the work tasks can be performed independently by the employee.²⁴²

²³² See information on Service for Businesses (in German): <https://www.neba.at/betriebsservice/was-wird-geboten>.

²³³ See: <https://handsoninclusion.be>.

²³⁴ VATES Foundation, <https://www.vates.fi/tyonantajalle.html>.

²³⁵ *Iisisti työelämään* – Easy Steps towards Working Life, <https://thl.fi/en/web/thlfi-en/research-and-development/research-and-projects/easy-steps-towards-working-life/easy-steps-towards-working-life-guide>.

²³⁶ See: <https://travail-emploi.gouv.fr/ministere/service-public-de-l-emploi/article/cap-emploi>.

²³⁷ See: <https://www.pole-emploi.fr/accueil/#>.

²³⁸ See: <https://www.agefiph.fr/aides-handicap/reseau-des-referents-handicap-rrh>.

²³⁹ Article 14 of Law 68/1999.

²⁴⁰ *Werkgevers Servicepunten* – see:

<https://www.werk.nl/werkgevers/wervingsadvies/werkgeversservicepunt/>.

²⁴¹ For example: JobDirect – the Agency for Placement and Assistance at Work of Persons with Disabilities. See (*JobDirect – o agenție HR specializată în angajarea în muncă a persoanelor cu dizabilități*), 21 November 2020, available in Romanian at: <https://www.utildeco.ro/jobdirect-o-agenție-hr-specializata-in-angajarea-in-munca-a-persoanelor-cu-dizabilitati/>; UPA Solutions See: <http://www.upasolutions.ro/wp-content/uploads/2018/01/Prezentare-servicii-plasare-si-mediare-pers-cu-dizabilitati-UPA-Solutions.pdf>; and services provided by NGOs such as Motivation Romania, the Estuar Foundation, Corona and Caritas. See: Chiriacescu and Constantinescu (Foundation for Civil Society Development), *Inclusive companies for persons with disabilities*, pp. 47-48, https://angajare.specialolympics.ro/wp-content/uploads/2021/03/companii_incluzive_pentru_persoanele_cu_dizabilitati_fdsc_2020.pdf.

²⁴² Swedish Public Employment Service, information on SIUS (*Särskild stödperson för introduktions- och uppföljningsstöd – SIUS*).

Good Practice – Germany

In Germany, employers are supported by regional integration assistance services, which provide a single point of contact for employers.²⁴³ These single points of contact are to approach employers to raise their awareness about the employment of persons with disabilities. In addition, they are to provide information, advice and support on all issues relating to the training, recruitment and (continued) employment of people with a severe disability or equal status, which includes submitting applications to the responsible rehabilitation providers.

Good Practice – Ireland

In Ireland, the Open Doors Initiative provides employers with information on disability inclusion/awareness training and confidence building across a range of activities. It acts as a central source of information and advice for employers to inform them about all aspects of working with people with disabilities and encourages them to actively recruit from this group.²⁴⁴ The Employers for Change information service was launched in March 2021 and has since 'had direct contact with 79 employers and 90 additional communications approaches with Employers/Human Resources during 2021'.²⁴⁵

Good Practice – Portugal

In Portugal, the Employment Operation for Persons with Disabilities or OED (*Operação de Emprego para pessoas com deficiência*) supports employers in Lisbon. The service was created in 1991 by the NGO Fundação LIGA and works in partnership with Lisbon City Council and the National Institute for Employment and Vocational Training. OED supports recruitment and selection processes and provides information and promotes awareness raising for potential employers. It also supports analysis and adaptation of the workplace and offers consultancy services for employers. The service works as a bridge between persons with disabilities registered with the Lisbon employment service and employers.

Recruitment services which help employers recruit persons with disabilities exist in Austria, where the same organisation also provides management consulting;²⁴⁶ France, through the aforementioned Cap emploi network;²⁴⁷ Italy;²⁴⁸ and Portugal, through the OED and the Valor T initiative which was recently set up by Santa Casa da Misericórdia of Lisbon.

²⁴³ *Integrationsfachdienst* under Sections 185a and 192 SGB IX.

²⁴⁴ See: <https://www.opendoorsinitiative.ie/>.

²⁴⁵ See: <https://nda.ie/uploads/publications/2021-NDA-independent-assessment-of-implementation-of-CES.docx>, p. 27.

²⁴⁶ See <https://www.myability.org/>.

²⁴⁷ See: <https://travail-emploi.gouv.fr/ministere/service-public-de-l-emploi/article/cap-emploi>.

²⁴⁸ Through service agencies to promote the culture of inclusion at work of people with disabilities.

Some states have established a disability-related award for employers who display good practice when employing persons with disabilities. This is the case in Belgium;²⁴⁹ Croatia;²⁵⁰ Malta;²⁵¹ Portugal;²⁵² and Slovenia.²⁵³

Schemes which bring employers into contact with persons with disabilities looking for work, for example through a work experience day, exist in Belgium;²⁵⁴ Denmark, where a small-scale project is in operation;²⁵⁵ Lithuania;²⁵⁶ and Ireland, where paid and mentored internships can be supported within the civil service.²⁵⁷

Good Practice – Latvia

Employers and persons with disabilities looking for work are brought together at events, known as ‘Open-Doors Day for People with Disabilities’ organised by the State employment agency (PES).²⁵⁸ This allows for several support measures to be implemented simultaneously over a short period:

- (a) employers can announce job vacancies when registering for the event;
- (b) persons with disabilities who express an interest in attending the event also register with PES;
- (c) employers become acquainted with potential employees;
- (d) employers can demonstrate on the spot the work to be performed, provide information regarding the requirements and become acquainted with potential employees’ abilities and suitability for the work;
- (e) potential employees can undertake a trial of the job and receive feedback directly from a potential employer;
- (f) employers can recruit a person with a disability;
- (g) persons with disabilities can take up work.

PES data²⁵⁹ indicate that employers’ interest in Open-Doors Days is increasing. The number of persons with disabilities recruited is also increasing.

²⁴⁹ See: <https://www.rva.be>.

²⁵⁰ ZOSI (2021), Employer of the Year awards for persons with disabilities for 2020 (*Dodijeljena priznanja Poslodavac godine za osobe s invaliditetom za 2020*), http://www.zosi.hr/novosti/zosi_news/dodijeljena_priznanja_poslodavac_godine_za_osobe_s_invaliditetom_za_2020_godinu-1906/.

²⁵¹ President of Malta, press release, ‘Announcing of the winners of the Premju Soċjeta Ġusta 2021’, 11 December 2021, <https://president.gov.mt/jithabbru-r-rebbieha-ta-premju-socjeta-gusta-2021/>.

²⁵² The Inclusive employer Award regulated by Order 8376-B/2015, <https://files.dre.pt/2s/2015/07/147000001/0000200016.pdf>.

²⁵³ Rules on annual awards for good practice in employing persons with disabilities (*Pravilnik o letnih nagradah za dobro prakso na področju zaposlovanja invalidov*), *Official Gazette of the Republic of Slovenia*, No. 18/17, <http://www.pisrs.si/Pis.web/pregledPredpisa?id=PRAV13084> (see also correction in *Official Gazette*, No. 23/17, <https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2017-21-1260?sop=2017-21-1260>).

²⁵⁴ See: <https://www.duoday.be>.

²⁵⁵ Carried out by Væksthuset. See: <https://vaeksthusets-forskningscenter.dk/publikationer/fra-udsat-til-ansat-set-fra-et-arbejdsgiverperspektiv/>.

²⁵⁶ See: <https://www.duoday.lt>.

²⁵⁷ Through the OWL and WAM programmes. See: <https://nda.ie/uploads/publications/2021-NDA-independent-assessment-of-implementation-of-CES.docx>.

²⁵⁸ These events are known as ‘Open-Doors Day for People with Disabilities’.

²⁵⁹ In 2017, 62 employers and 207 persons with disabilities participated in Open-Doors Days; see: <https://www.nva.gov.lv/lv/jaunums/atverto-durvu-diena-uznemumos-personam-ar-invaliditati>. In 2018, 65 employers and 296 persons with disabilities participated; see:

Schemes providing disability awareness training and/or advice on accessibility exist in Austria;²⁶⁰ the French speaking part of Belgium, where a grant is available to employers to cover the cost of awareness raising;²⁶¹ Ireland, where the Disability Awareness Training Support Scheme enables private sector employers to receive a grant to provide disability awareness training for their staff in the case of employers who employ at least one person who has declared a disability;²⁶² and Malta, where the Commission on the Rights of Persons with Disability provides disability equality training aimed at facilitating the inclusion of persons with disabilities in various areas of life, including employment.²⁶³

In France and Italy legislation imposes obligations on some employers to designate a disability manager or a person responsible for promoting the integration of persons with disabilities into the workforce.

Good Practice – France

In France, Article L5213-6-1 of the Labour Code²⁶⁴ requires that every company which employs more than 250 people must appoint a disability manager,²⁶⁵ who is responsible for guiding, informing and accompanying people with disabilities in their employment. The purpose of this law is to encourage employers to include disability in their human resources management policy.

Good Practice – Italy

In Italy, legislation²⁶⁶ obliges public bodies to designate a person who is in charge of processes for integrating persons with disabilities into public administrations. This post is mandatory for all public administrations with more than 200 employees, and it is envisaged that this will ensure the effective integration into the work environment of people with disabilities.²⁶⁷ Private sector employers are also advised, but not obliged, to appoint a disability manager.²⁶⁸

This section has revealed the wide diversity of additional schemes established in European States to support employers to recruit and maintain staff with disabilities.

<https://www.nva.gov.lv/lv/jaunums/nva-akcija-atverto-durvu-diena-personam-ar-invaliditati-uznemumos-piedalijas-65-darba-deveji-un-296-darba-mekletaji>. In 2019, 69 employers participated; see: <https://www.nva.gov.lv/lv/jaunums/sonedel-visa-latvija-norisinas-nva-akcija-atverto-durvu-diena-personam-ar-invaliditati-uznemumos>.

²⁶⁰ See: <https://www.myability.org/>.

²⁶¹ See: <https://phare.irisnet.be>.

²⁶² See: <https://www.employersforchange.ie/Employer-Specific-Information-Disability-Awareness-Training>.

²⁶³ CRPD Malta, 'DET Training', <https://www.crpdmalta.org/services/training>.

²⁶⁴ See: https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000038610081/.

²⁶⁵ See: https://www.agefiph.fr/sites/default/files/medias/fichiers/2019-10/AGEFIPH_FICHE_RRH-Referent-handicap-en-entreprise_0.pdf.

²⁶⁶ Article 17 of Law No. 124 of 7 August 2015, 'Delegations to the government regarding the reorganisation of public administrations'.

²⁶⁷ Directive of the Minister for Public Administration No. 1/2019 concerning clarifications and guidelines on the mandatory placement of protected categories, https://www.funzionepubblica.gov.it/sites/funzionepubblica.gov.it/files/direttiva_1_2019_registraz_Corte.pdf.

²⁶⁸ March 2022 guidelines on the targeted placement of people with disabilities. Ministerial Decree No. 43 of 11 March 2022 of the Minister of Labour and Social Policies, in implementation of Art. 1(1) of Legislative Decree No. 151/2015.

The schemes which are most frequently in place concern awareness raising of employers, which can be carried in many different ways, and schemes which inform, advise and support employers who (wish to) employ persons with disabilities. Awareness raising schemes can fund DPOs of NGOs to undertake relevant activities or be carried out by employment services. Awareness raising can consist of publications containing guidelines and good practice examples, and be available in different formats, including online. Employment services can play a particularly important role in providing information, advice or support to employers who (wish to) employ persons with disabilities, and employment services in a variety of European States take on this role. Other actions targeted at employers which were identified for the purposes of this synthesis report include recruitment services to help employers recruit persons with disabilities; disability-related awards for employers who display good practice; schemes bringing employers into contact with job seekers with disabilities; schemes providing disability awareness training and/or advice on accessibility for employers; and legislation imposing an obligation on employers to designate a disability manager or person responsible for promoting the integration of persons with disabilities into the workforce. The schemes in operation reveal a diversity of practice, and, in some cases, reflect good practice.

2.5 Good practice guides, websites and advice services directed at employers

Good practice guides, websites and advice services directed at employers exist in most states covered in this synthesis report, and details of individual schemes are included in the relevant country reports. It is noticeable that guides containing information for employers regarding the employment of persons with disabilities, which sometimes include information on good practice, were the kind of support which was reported most frequently. A very diverse range of information included in guides, websites and provided by advice services directed at employers was identified across the European States covered in this synthesis report. The organisations which are most frequently responsible for drafting and publishing such guides and websites, or providing advice service to employers, were public bodies and NGOs / DPOs, although a range of other bodies are also involved in some European States. Some work on these guides or sources of information have been (partly) funded through EU programmes. Websites providing guidance exist in some states. However, advice services which worked with individual employers were identified less frequently, and were only identified in: Belgium, the Czech Republic, Finland, France, Italy, Lithuania, Luxembourg, Poland and Spain.

Good Practice – Luxembourg

The National Employment Agency, ADEM, has recently set up a service that acts as a single point of contact for employers (and jobseekers). It aims to provide callers with an immediate answer to their questions and allows ADEM counsellors to have uninterrupted face-to-face meetings with their clients.²⁶⁹ The contact centre is staffed exclusively by employees with either a disability or an otherwise reduced work

²⁶⁹ On the other hand, this service will provide women and men with special needs or who have lost their jobs because of a disability, with an opportunity to regain employment.

capacity. An ADEM internal monitoring group ensures that coaching and personal assessment is provided throughout the training process.²⁷⁰

The only states where no relevant guides, websites or advice services were identified by EDF country experts are Cyprus and Liechtenstein.

The Catalogue of positive actions and Guidelines on reasonable accommodation which accompany this report list all the good practice guides and related sources of information identified in the country reports. The following points are addressed below: the kind of information included in the guides, websites and advice services; the organisations which are responsible for drafting and publishing such in guides and websites, or providing advice; and any sources of information on the effectiveness of the guides, websites and advice services.

Information which is included in guides, websites and advice services directed at employers includes:²⁷¹

- statistics regarding the labour market / employment situation of persons with disabilities;
- information on different kinds of disabilities / impairments;
- the business benefits of employing persons with disabilities;
- common prejudices and myths related to the employment of persons with disabilities / counteracting stereotypes;
- the relevance of the UN Convention on the Rights of Persons with Disabilities;
- relevant national legal regulations;
- relevant stakeholders / contact points;
- drafting an action plan / suitable internal policy to support the employment of persons with disabilities;
- recruitment of persons with disabilities, including information about how to draft clear recruitment policies, how to advertise job vacancies in order to reach persons with disabilities, how to adjust selection tests, how to prepare and train staff involved in the recruitment of persons with disabilities, and how to conduct interviews;
- how to ensure an accessible environment and adaptations, including what kind of auxiliary measures / reasonable accommodations are necessary at the workplace (with information often linked to specific types of impairments);
- subsidies available to employers to support them to employ persons with disabilities, as well as the assistance available to make workplaces accessible;
- reintegration and retention of employees who develop a disability or health problem;
- managing work performance and ensuring career development of persons with disabilities;

²⁷⁰ European Association of Service providers for Persons with Disabilities (2013), '10 Best Practices in Employment Support for People with Disabilities', p. 12, available at: https://engage.dss.gov.au/wp-content/uploads/2016/11/annex_3_10_best_practices-1.pdf.

²⁷¹ Not all guides, websites or advice services cover all these issues. More information on the coverage of specific guides, websites and advice services can be found in the individual country reports.

- communicating with persons with disabilities / ensuring an accessible internal information / communication process;
- information on how to maintain good mental health;
- preparing a team to work with persons with disabilities;
- the appointment / role of a disability manager;
- supporting a trainee / intern with a disability; and
- examples of (real life) best practice.

Other information which was provided in at least one case concerns:

- drafting a procedure to prevent discrimination against persons with disabilities;
- universal design;
- the European legal framework;
- examples of questionnaires which can be used to assess the satisfaction of employees with disabilities and the quality of work at the workplace;
- an accessibility check list for self-assessment, covering aspects such as parking spaces, furniture, software and web accessibility, reasonable accommodation and awareness raising among fellow employee;
- inclusive health and safety practices, including the safe evacuation of persons with disabilities;
- developing mentoring and job shadowing programmes; and
- application forms which can be used by the employer to request subsidies / support.

Good Practice – Austria

In 2020, a new programme with a focus on employers, called Service for Businesses, was introduced and established in all Austrian regions, with the aim of individually informing, advising and supporting businesses to employ persons with disabilities. It includes:

- comprehensive information and advice on funding opportunities and, if required, support with funding management;
- advice on the legal framework for the employment of people with disabilities;
- support in the recruiting process, in particular in the creation of job advertisements and the preparation and design of the application process, the avoidance of possible discrimination and the pre-selection of suitable applicants;
- assistance in the planning and implementation of organisational measures to create and design suitable and accessible workplaces, and support with the clarification of measures to achieve the greatest possible accessibility in the operational environment.²⁷²

This could be considered good practice because it shifts the focus away from the person with disabilities to the responsibility of the employer. By providing comprehensive support to employers, it emphasises the importance of environmental changes in making workplaces accessible.

²⁷² See information on Service for Businesses (in German): <https://www.neba.at/betriebsservice/was-wird-geboten>.

The organisations which are most frequently responsible for drafting and publishing such guides, websites or providing information and advice services are public bodies and NGOs / DPOs. National ministries for employment and/or social affairs often publish documents containing guidance to employers. Other national public bodies which publish guidance include diversity units; equality bodies; ombudsmen; national disability authorities, agencies or information centres; regional or local government; job centres / employment agencies or services; universities; health and safety bodies; and a national society of disability managers.

Good Practice – Sweden

The Swedish Association of Local Authorities and Regions (SALAR) is an employers' organisation that represents and advocates for local government in Sweden.²⁷³ All of Sweden's municipalities and regions are members of SALAR. In 2017-2019, SALAR ran a project aimed at increasing knowledge about what inclusive recruitment can mean in practice among employers in the public sector.²⁷⁴ The project involved public employers in eight municipalities in Sweden and gave support to their locally chosen initiatives,²⁷⁵ thus promoting implementation in the local municipal environment. The project also promoted collaboration with the Swedish Public Employment Service and local municipal labour market initiatives, thus facilitating relationships between important actors. The employers in the project expressed their willingness to hire people with disabilities, but they highlighted their need for support to enable them to best accommodate employees with disabilities.

DPOs have also issued guidance in some cases. For example, in Estonia the Estonian Blind Union has published 'Persons with visual impairments at work', which contains eight stories about persons with visual impairments who are employed.²⁷⁶ In Finland, Verner, which is an organisation which supports persons with intellectual disabilities, has published a guide for employers in easy read format.²⁷⁷ DPOs have also published guides or offer support in: Iceland,²⁷⁸ Ireland,²⁷⁹ Malta,²⁸⁰ and Spain.²⁸¹

²⁷³ SALAR, information on SALAR ([English pages | SKR](#)).

²⁷⁴ SALAR, information on inclusive recruitment to employers ([Erfarenhet av att anställa en person med funktionsnedsättning](#)).

²⁷⁵ The locally chosen initiatives could, for example, be to design a new position in health care ('serviceassistant') with associated training, or initiate a joint method for support to employees with disabilities between municipal human resources services and vocational rehabilitation services.

²⁷⁶ See: https://www.tootukassa.ee/web/sites/default/files/2022-01/nagemispuudega_inimesed_tool.pdf.

²⁷⁷ Verner (2018), *Mahtollista! - pieni opas työnantajalle* (It's Possible! – A small guide for an employer), <https://verneri.net/yleis/sites/default/files/dokumentit/pdf/mahtollista-pieni-opas-tyonantajalle.pdf>.

²⁷⁸ *Landssamtökin Proskahjálp* (Iceland's National Association of People with Intellectual Disabilities) (2021), '*Réttindi fatlaðs fólks á vinnumarkaði*' (The Rights of Disabled People in the Labour Market), <https://www.youtube.com/watch?v=j95eK68J4G0>.

²⁷⁹ In Ireland a web-based guide was developed by the national autism charity AsIAM.

²⁸⁰ In Malta, the Guidelines were published by the Commission for the Rights of Persons with Disability, rather than by DPO. See: <https://www.crpdp.org.mt/resources/workplace-accessibility-tax-deduction-scheme>.

²⁸¹ *Comité Español de Representantes de Personas con Discapacidad* (CERMI), Law and Disability Foundation (*Fundación Derecho y Discapacidad*) and Centro de Estudios Garrigues (2016), *Guía de Buenas Prácticas para la inclusión de las personas con discapacidad en las organizaciones* (Good Practice Guide for the inclusion of people with disabilities in organisations), http://www.fderechoydiscapacidad.es/wp-content/uploads/2016/12/GU%C3%8DA-BUENAS-PR%C3%81CTICAS-CERMI-CEG-FDyD_Inclusi%C3%B3n-de-las-personas-con-

Other bodies which have issued guidance are employer organisations, associations or confederations,²⁸² institutions with expertise in rehabilitation,²⁸³ organisations representing sheltered workshops,²⁸⁴ large private companies, such as Ernst & Young,²⁸⁵ large organisations which supports social projects,²⁸⁶ an association of companies which supports and promotes corporate social responsibility and sustainability,²⁸⁷ an association for diversity and inclusion,²⁸⁸ large job portals,²⁸⁹ a Czech professional organisation which also employs persons with disabilities, and a Slovenian action group for the development of rural areas (which published a handbook entitled ‘Employment of People with Disabilities on the Farm’).²⁹⁰

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- [Discapacidad_versi%C3%B3n-final.pdf](https://sid-inico.usal.es/docs/F8/FDO27435/Guia_Empresas_Inclusivas.pdf) and Spanish Confederation of People with Physical and Organic Disabilities (*Confederación Española de Personas con Discapacidad Física y Orgánica, COCEMFE*), ‘Support Guide to becoming an inclusive business: The value of collaboration with persons with disabilities’, https://sid-inico.usal.es/docs/F8/FDO27435/Guia_Empresas_Inclusivas.pdf.
- ²⁸² Examples include, the Estonian Employers’ Confederation published a report entitled ‘All are welcome to the labour market!’ in 2021; see: https://www.employers.ee/wp-content/uploads/toovoimereformi_kogumik_A4_veebi_131221-1.pdf and https://www.employers.ee/wp-content/uploads/toovoimereformi_kogumik_A4_RUS_web.pdf and the Malta Employers Association, which provides a helpdesk to SMEs on the inclusion of persons with disabilities in the workplace. See: <https://www.maltaemployers.com/the-mea-sme-helpdesk>.
- ²⁸³ For example, in Slovenia the Association of Vocational Rehabilitation Providers directed a project which resulted in a handbook to encourage employers to hire persons with disabilities. Association of Vocational Rehabilitation Providers in the Republic of Slovenia (2019), *Spodbujajmo zaposlovanje invalidov: priročnik (Encouraging the employment of people with disabilities: a handbook)*, Ljubljana, https://za-vse.eu/wp-content/uploads/2020/10/Prirocnik-Spodbujajmo-zaposlovanje-invalidov_web.pdf.
- ²⁸⁴ National Federation of Employers of Disabled Persons (2011), *Let’s Employ a Person with Disability*, Sofia, available in Bulgarian at: <http://www.nsrhu.bg/documents/RABOTODATEL-naruchnik-A5-3.pdf>. National Federation of Employers of Disabled Persons, *Employing Persons with Disabilities*, available in Bulgarian at: <http://www.nsrhu.bg/documents/NAEMANE-HU.pdf>.
- ²⁸⁵ Ernst & Young Global Limited (2018), *Equality at the workplace for persons with functional differences, Handbook for Employers*, Sofia, available in Bulgarian at: https://jambacareers.at/wp-content/Employer%20toolkit_Abilities_JAMBA_EY.pdf. The website www.jamba.bg deals with internships and the career development of persons with disabilities, and is intended to mediate between unemployed persons with disabilities and employers. See also the publication by the Dutch insurance company, De Goudsche, <https://www.ondernemenmetpersoneel.nl/aannemen/werving-en-selectie/personeel-met-een-arbeidsbeperking-aannemen> and the Adecco business group in Spain.
- ²⁸⁶ For example: *Aktion Mensch in Germany*. See: <https://delivery-aktion-mensch.stylelabs.cloud/api/public/content/b67035ab0a3844f18098e79b07902813?v=5c10ff47>.
- ²⁸⁷ In Portugal the Metropolitan Area of Porto, in collaboration with GRACE-Responsible Companies, an association of companies that seeks to support and promote corporate social responsibility and sustainability, published a paper titled ‘Integration of persons with disabilities in the labour market: a guide for inclusion’, https://www.cm-gaia.pt/fotos/editor2/acao_social/2020/guia/guia_para_a_inclusao.pdf.
- ²⁸⁸ The Portuguese Association for Diversity and Inclusion (APPDI) published a guide in 2021: ‘A guide for inclusive recruitment’, https://www.appdi.pt/wp-content/uploads/2021/09/Guia_Recrutamento_Inclusivo.pdf.
- ²⁸⁹ In Slovakia, Profesia, the largest job portal in the country, has established Helping with Heart, which is a support programme for companies implementing pilot projects focusing on the employment of persons with disabilities. Helping with Heart, ‘O čom je Výpomoc so srdcom’ (About Helping with Heart), <https://www.sosrdcom.sk/>.
- ²⁹⁰ Svetina, P. (2018), ‘Employment of Persons with Disabilities on the Farm: A Handbook’, RRA LUR, http://ps-griffin.si/wp-content/uploads/2019/12/e-prirocnik_Zaposlovanje-invalidov-na-kmetiji.pdf.

Good Practice – The Netherlands

In the Netherlands, a group of 2 000 companies which promote socially responsible entrepreneurship²⁹¹ founded an organisation called De Normaalste Zaak (Normal Business) in 2013.²⁹² De Normaalste Zaak organises awareness raising on the value of becoming inclusive companies in general, and hiring job seekers with a disability in particular. The organisation provides information about the quota and job agreement scheme and the financial instruments available to support employers, as well as organising regional networks of socially responsible employers, participating in pilots and projects on an inclusive labour market and exchanging good practices. It provides information via its website on good practice and does outreach work with employers, organising regional meetings between employers and thus facilitating peer-to-peer information exchange between human resource management professionals within the companies. An extra exchange platform has been organised by De Normaalste Zaak for employers who operate on a national scale.

In some cases, not for profit or civil society organisations, which have been set up with the specific aim of improving the professional integration of persons with disabilities, publish guidance, websites or provide advice. This is the case for Diversicom in Belgium.²⁹³ In Croatia an association which supports marginalised persons, including persons with disabilities (Laboratory of New ideas) has also published a relevant brochure.²⁹⁴ Other not-for-profit or civil society organisations which have published guidance, websites or provide advice exist in Poland,²⁹⁵ Portugal (Lisbon) and²⁹⁶ Romania.²⁹⁷

Good practice guides, websites and advice services directed at employers exist in most states covered by this synthesis report. Guides containing information for employers were the kind of support reported most frequently by EDE country experts. Websites providing guidance also existed in some states, while advice services were only identified in nine states. A very diverse range of information has been included in

²⁹¹ Organisations of socially responsible entrepreneurs, MVO Nederland, <https://www.denormalstezaak.nl/over-de-normaalste-zaak/bestuur/>.

²⁹² See: <https://www.denormalstezaak.nl/over-de-normaalste-zaak/>.

²⁹³ See: <https://www.diversicom.be>.

²⁹⁴ *Laboratorij inovativnih ideja* (Laboratory of New Ideas) (2021), 'Incentives for employers in the employment of persons with disabilities: Brochure for employers' (*Poticaji za poslodavce pri zapošljavanju osoba s invaliditetom Brošura za poslodavce*), https://lii.hr/wp-content/uploads/2021/12/brosura_poslodavci.pdf.

²⁹⁵ *Sprawni w pracy, Baza wiedzy dla pracodawcy* ('Able at work', knowledge base for the employer), <https://sprawniwpracy.com/kategorie/dla-pracodawcy/baza-wiedzy-pracodawcy/>.

²⁹⁶ The OED (Employment Operation for People with Disabilities – *Operação de Emprego para pessoas com deficiência*) operates exclusively in Lisbon. This initiative was created by Fundação LIGA – a non-governmental organisation – in cooperation with Lisbon City Council and the National Institute for Employment and Vocational Training.

²⁹⁷ Chiriacescu and Constantinescu (Foundation for Civil Society Development), *Inclusive companies for persons with disabilities*, pp. 47-48, https://angajare.specialolympics.ro/wp-content/uploads/2021/03/companii_incluzive_pentru_persoanele_cu_dizabilitati_fdsc_2020.pdf and Association of Alternative Methods of Social Integration (*Asociației Metodelor Alternative de Integrare Socială* (AMAIIS)) (2020), *Employment Guide for persons with visual impairments: Exercise to identify jobs for persons with visual impairments and practices for employers who want to become inclusive* (*Ghid de angajare a nevăzătorilor. Exercițiu de identificare a meseriilor pentru persoanele cu deficiențe de vedere și practici pentru angajatorii care vor să devină incluzivi*), available (in Romanian) at: https://ghid.amais.ro/descarca-ghidul/?unlock_code=ae4746ea2e9f6673155bb69518fb64c3.

the guides, websites and advice services directed at employers; there is therefore no common approach taken to determining the content of guides, websites and advice services across Europe. Similarly, a variety of organisations are responsible for publishing such guides or websites, or providing advice, although the organisations most commonly involved are public bodies and NGOs / DPOs. It is notable that work on some of these guides or sources of information have been (partly) funded through EU programmes.

What is striking is how few of these initiatives have been the subject of evaluation or assessed in terms of the impact they are having. In fact, the only information of this sort was reported in Portugal, where the advice service provided in Lisbon by OED (Employment Operation for People with Disabilities – *Operação de Emprego para pessoas com deficiência*) was subject to a small-scale evaluation. OED reported²⁹⁸ that 7 of the 16 companies they supported in 2021 responded to a survey, and all of them said that they were satisfied or very satisfied with the service provided by the organisation.

2.6 Concluding remarks

As revealed by the statistics referred to in the introduction to this synthesis report, the employment ‘gap’ between people with and without disabilities has not shifted significantly in Europe or, indeed, in other high-income countries in the last twenty years. This is in spite of the wide range of measures in place to support and encourage employers to employ persons with disabilities in European States.

The findings of this synthesis report reveal that in most states, quota schemes and other support measures, including wage subsidies, do not appear to be having a noticeable impact on overall employment rates of persons with disabilities. The reasons for this are unclear. Schemes are frequently not the subject of evaluation and, even where they are assessed and revealed to be wanting, the reasons for their lack of impact may not be identified. However, those reasons could be manifold, including being administratively burdensome and complicated, a lack of awareness amongst employers of the relevant schemes, a failure to enforce legal obligations.

The reasons for limited impact could also involve more fundamental issues, such as the choice of measures and their design. In this respect, wage subsidies and quotas – both of which are widely used – appear to be premised on a paradigm of limited functional ability which is to be addressed through ‘special’ compensatory measures.²⁹⁹ Indeed, I have argued elsewhere that ‘... quota schemes ... are based on the assumption that disabled people are unable to compete for jobs on an equal basis – that they are less good and less productive – and employers need to be obliged to hire this group of workers, and sometimes financially compensated for doing so, because they would not employ them otherwise’.³⁰⁰ In contrast stands equality and non-discrimination law, which was considered in this report in the context of an obligation to make a reasonable accommodation. This is based on the assumption that persons with disabilities can compete in the labour market in the absence of a

²⁹⁸ OED Report, 2021, <https://www.oed.com.pt/media/1343/rel-atividades-oed-2021.pdf>.

²⁹⁹ I am grateful to Liz Sayce and Neil Crowther for pointing this out in different ways.

³⁰⁰ Lisa Waddington, *Legislating to Employ People with Disabilities: The European and American Way*, (1994) 1 *Maastricht Journal of European and Comparative Law*, 367 at 394.

discriminatory environment, including the removal of barriers through individualised reasonable accommodations. The findings of the EDE country experts confirm that a link, in terms of a consistent policy approach, is rarely made between quota schemes and wage subsidies, and disability equality or non-discrimination law. Indeed, the two approaches to promoting and supporting the employment of persons with disabilities seem to be running on 'parallel tracks',³⁰¹ with connections rarely, if ever, being made. In addition, the focus on 'special' compensatory measures neglects issues such as barrier removal and universal design.

The following chapter focuses on reasonable accommodation and measures to support employers to make such accommodations. Unlike most of the measures considered in this chapter, the duty to make a reasonable accommodation to enable a person with a disability to carry out work-related tasks, or otherwise participate in the labour market, is part of the legal obligation not to discriminate. It is not a form of positive action or a benefit which employers may choose to grant (or choose to refuse), but is a mandatory requirement.

³⁰¹ Lisa Waddington, *The Relationship between Disability Non-Discrimination Law and Quota Schemes, A Comparison between Common Law and Civil Law Jurisdictions in Europe*, in Barbara Havelková and Mathias Möschel, *Anti-Discrimination Law in Civil Law Jurisdictions*, (OUP, 2019), 94 at 111.

3 Support, information and partnerships available to employers to assist them to make reasonable accommodations

As noted elsewhere in this report, employers in almost all European States are under a legal obligation to make a reasonable accommodation to enable a person with a disability to carry out work-related tasks. An unjustified failure to provide a reasonable accommodation is often explicitly identified as a prohibited form of disability discrimination in domestic non-discrimination law, as well as under the United Nations Convention on the Rights of Persons with Disabilities (CRPD). Implementing an accommodation can sometimes involve costs for an employer, and often involves deviating from standard procedures or approaches. Providing employers with both financial and logistical assistance to make a reasonable accommodation, as well as establishing partnerships which can provide employers with support, and providing employers with relevant information, can facilitate the making of reasonable accommodations. The existence of these forms of support in European States is explored in this chapter.

The chapter covers financial and logistical support (3.1); partnerships to assist employers to make reasonable accommodations (3.2); good practice guides for employers regarding reasonable accommodation (3.3); and other sources of information for employers regarding reasonable accommodation (3.4). Given the importance of this topic, the focus of this thematic report, and the wide diversity of schemes, support and good practice guides available, fairly detailed information is provided on many of the individual initiatives which are in place. In most cases these initiatives have not been subject to any evaluation or assessment.

3.1 Financial and logistical support

Employers can receive different kinds of support to make reasonable accommodations. This support can take the form of grants or subsidies to offset the cost of making accommodations, and logistical support to enable them to identify appropriate accommodations and apply for grants and subsidies. These sorts of support are considered below.

Financial support

Financial support to cover (partly) the costs of making a reasonable accommodation are found in a very large number of European States. In some states, only a very small number of employers seem to receive such support, (e.g. Bulgaria, Estonia and Greece) while in others, in excess of a thousand accommodations are funded per year (e.g. the Netherlands). The value of the financial support varies considerably across Europe, as do the kind of accommodations which can be funded. However, schemes commonly fund the adaptation of a work station or space used by a person with a disability, with some schemes also funding job coaches or travel costs.

In Austria, the ‘Work and Training Guidelines for an Accessible World of Work to Support the Vocational Participation of Persons with Disabilities’ was published in January 2022 by the Federal Minister for Social Affairs, Health, Care and Consumer Protection.³⁰² It addresses workplace adaptations for employers and provides:

The aim of the funding for workplace adaptation through technical work aids or aids for professional practice is either to secure an existing workplace or to enable persons with disabilities to adapt a new workplace to his/her individual requirements. Occupational aids or technical work aids must be disability-related and exclusively necessary for the performance of specific occupational activities or necessary for the performance of other services in working life.

Technical work aids, including devices and software, can be regarded as a specific form of accommodation, even though they are not described as such in the Guidelines. They are intended to promote the existing abilities of employees with disabilities and support and protect residual abilities, but they also enable employees with disabilities to do tasks they could not otherwise do. They can also reduce work stress and ensure safety at work. Public funding can cover the cost of training an individual to use the work aid. The amount of the subsidy is decided on by the Social Ministry Service. The amount is based on the circumstances of the individual case and depends on criteria, such as the degree of impairment of the person with disabilities, the employer’s compliance with obligations under the quota system, the cost of the measures, the amount of the disability-related additional expenses otherwise incurred by the employer, the current labour market situation (in the case of imminent job loss), the proportion of women in the workforce and the company’s performance.³⁰³ All employers who employ an officially registered person with disabilities are eligible to apply for the subsidy.³⁰⁴

In Belgium, the Federal Government Policy and Support Office (BOSA) co-finances projects by the Federal Government bodies in a variety of fields, including equal opportunities and the adaptation of work stations for employees with disabilities.³⁰⁵ In 2020, a total of EUR 42 803 was allocated for these projects; in 2021, the expenditure

³⁰² *Bundesministerium Soziales, Gesundheit, Pflege und Konsumentenschutz* (2022), *Richtlinie Arbeit und Ausbildung für eine barrierefreie Arbeitswelt zur Unterstützung der Beruflichen Teilhabe von Menschen mit Behinderungen* (in German), https://www.sozialministeriumservice.at/Finanzielles/Foerderungen/Arbeit_und_Ausbildung/Arbeit_und_Ausbildung.de.html#heading_Adaptierung_und_Schaffung_von_Arbeits_und_Ausbildungspl_aetzen.

³⁰³ *Bundesministerium Soziales, Gesundheit, Pflege und Konsumentenschutz* (2022), *Richtlinie Arbeit und Ausbildung für eine barrierefreie Arbeitswelt zur Unterstützung der Beruflichen Teilhabe von Menschen mit Behinderungen*, pp. 33-34, https://www.sozialministeriumservice.at/Finanzielles/Foerderungen/Arbeit_und_Ausbildung/Arbeit_und_Ausbildung.de.html.

³⁰⁴ See (in German): <https://www.sozialministerium.at/dam/jcr:743e88c7-45e1-4fcd-be74-31e87595cb05/Richtlinie%20Individualf%C3%B6rderungen.pdf>. In addition, individual regions can provide support with making reasonable accommodations. For example, in Tyrol, the regional provider for advice and assistance for the professional world of persons with support needs also offers technical assistance (*technische Assistenz*) for employees with disabilities as well as for employers. See website of the provider ARBAS (in German) at: <https://www.arbas.at/>.

³⁰⁵ See: <https://fedweb.belgium.be>.

amounted to EUR 74 865.³⁰⁶ Private sector employers generally make use of subsidies provided by the regional authorities responsible for the social integration of persons with disabilities to cover the costs of work-related accommodations. Financial support is available in both Flanders³⁰⁷ and Wallonia.³⁰⁸ In Flanders, 61 grants to adapt work stations were granted in 2020.³⁰⁹ 151 grants were made in Wallonia in 2019.³¹⁰ The French Community Commission in Brussels also provides such grants.³¹¹

In Bulgaria the Agency for Persons with Disabilities, which falls under the auspices of the Ministry of Labour and Social Policy, can provide financial support to provide access to, or adapt, a workplace for a person with a disability, as well as funding the purchase of equipment, support training or other activities.³¹² The financial support is divided into specific components, each of which has a specific limit.³¹³ For example, component 1 has a limit of EUR 5 000 and can be used to ensure architectural access for persons with various disabilities. Component 2 also has a EUR 5 000 limit per work station, and can cover the cost of adapting or acquiring appliances, devices and facilities needed by an employee with a permanent disability.³¹⁴ Component 3 has the same limit, and can be used to purchase work-related equipment for a newly hired person with a permanent disability.³¹⁵ The amount of funding allocated to purchase workplace equipment is proportional to the working time of the person or persons with permanent disabilities who will use the equipment. Lastly, component 4 covers expenses related to training courses provided for an employee with a disability. The

³⁰⁶ *Koninklijk besluit van 6 december 2020 en Koninklijk besluit van 21 december 2021 houdende gedeeltelijke verdeling van het provisioneel krediet ingeschreven op het programma 06-40-2 van de Algemene uitgavenbegroting voor het begrotingsjaar 2020 en bestemd tot dekking van de uitgaven voortvloeiend uit initiatieven inzake culturele diversiteit, gelijkheid van kansen en de aanpassing van arbeidsposten voor personen met een handicap in verschillende federale overheidsdiensten en departementen en in sommige instellingen van openbaar nut*, B.S. 18.12.2020 and 31.01.2022 (Royal Decrees of 6 December 2020 and 21 December 2021 concerning the partial distribution of the provisional credit entered in programme 06-40-2 of the General expenditure budget for the financial year 2020 and intended to cover the expenditure resulting from initiatives relating to cultural diversity, equal opportunities and adaptation of employment posts for persons with disabilities in various federal public services and departments and in some public benefit institutions, *Belgian Official Gazette*, 18.12.2020 and 31.01.2022).

³⁰⁷ In Flanders support is provided by the Flemish Service for Employment and Vocational Training (VDAB, *Vlaamse Dienst voor Arbeidsbemiddeling en Beroepsopleiding*). See Arts. 15 and 16, Regulation of the Flemish Government of 18 July 2008 on the professional integration of people with a work disability.

³⁰⁸ In Walloon support is provided by the Agency for a Life of Quality (AVIQ). See Arts. 1130-1133, *Code réglementaire wallon de l'Action sociale et de la Santé* (Walloon Regulatory Code for Social Action and Health).

³⁰⁹ Arts. 15 and 16, Regulation of the Flemish Government of 18 July 2008 on the professional integration of people with a work disability.

³¹⁰ AVIQ, *L'intégration professionnelle des personnes handicapées dans les entreprises ordinaires, rapport relatif à l'année 2019*, pp. 54 and 81, <https://www.aviq.be>.

³¹¹ Service PHARE, *Rapport d'activités 2019* (Annual Report for 2019), <https://phare.irisnet.be>, p. 19.

³¹² Persons with Disabilities Act, Art. 44(1).

³¹³ Agency for Persons with Disabilities, *Guidelines for funding of project proposals of employers/appointing authorities under the National Programme for Employment of Persons with Disabilities*, Art. 3, available in Bulgarian at: <https://ahu.misp.government.bg/portal/page/83>.

³¹⁴ Agency for Persons with Disabilities, *Guidelines for funding of project proposals of employers/appointing authorities under the National Programme for Employment of Persons with Disabilities*, Art. 5.

³¹⁵ Agency for Persons with Disabilities, *Guidelines for funding of project proposals of employers/appointing authorities under the National Programme for Employment of Persons with Disabilities*, Art. 6.

maximum amount of this subsidy is EUR 500 per person with a permanent disability.³¹⁶ The 2021 Annual report of the Agency for Persons with Disabilities reports that 18 projects received funding, resulting in the adaption and equipment of 40 work stations for people with permanent disabilities.³¹⁷ In 2022 eight of these projects continued to receive support. Beneficiaries of the 2021 tenders included several municipal administrations, municipal enterprises, libraries, a hospital, a nursery and an institution for adults with psychosocial disorders (all public, municipal employers), as well as six private employers.³¹⁸

In Croatia, financial support for employers to make reasonable accommodations is provided under the Ordinance on Incentives for the Employment of Persons with Disabilities,³¹⁹ which entered into force on 1 January 2021. The Ordinance provides for employment incentives and subsidies to ensure architectural and technical support for workplace adaptation, professional support and monitoring in the workplace and adequate transport for persons with disabilities. All subsidies are approved and paid for by the Institute for Expertise, Professional Rehabilitation and Employment of Persons with Disabilities.³²⁰ Subsidies are available to co-finance the transport costs of persons with disabilities who are in the register of Employed Persons with Disabilities³²¹ when travelling to and from work.³²² Co-financing can also be provided, subject to certain conditions, to adapt the workplace of a person with a disability i.e. to remove architectural barriers.³²³ An employer who has received co-financing to cover the costs of adapting a workplace may not terminate the employment contract of the person with a disability who has benefitted from the accommodation within two years of the subsidy being paid, unless the termination is the worker's fault. Almost identical procedures and conditions apply to co-financing of technical adaptations of the workplace.³²⁴ The kind of accommodations which can be funded include additional lighting or lighting which is brighter or on dimmers, provision of an adapted computer, specialised software or assistive technology or customised office furniture. Lastly, funding is also available to cover the cost of providing professional support for a person with a disability.³²⁵ In addition, some projects funded by the European Social Fund provide for financial support for employers to make reasonable accommodations.³²⁶

³¹⁶ Agency for Persons with Disabilities, *Guidelines for funding of project proposals of employers/appointing authorities under the National Programme for Employment of Persons with Disabilities*, Art. 7.

³¹⁷ Agency for Persons with Disabilities, *2021 Annual report*, available in Bulgarian at: <https://ahu.mlsp.government.bg/home/>.

³¹⁸ Agency for Persons with Disabilities, *2021 Annual report*, pp. 9-10, available in Bulgarian at: <https://ahu.mlsp.government.bg/home/>.

³¹⁹ Ordinance on Incentives for the Employment of Persons with Disabilities.

³²⁰ ZOSI (2022), Incentives.

³²¹ Croatian Pension Insurance Institute (*Hrvatski zavod za mirovinsko osiguranje*) (2022), Register of Employed Persons with Disabilities (*Očevidnik zaposlenih osoba s invaliditetom*), <https://lana.mirovinsko.hr/upute/html/osi/>.

³²² Under Article 41 of the Ordinance on Incentives for the Employment of Persons with Disabilities.

³²³ Under Articles 17-22 of the Ordinance on Incentives for the Employment of Persons with Disabilities.

³²⁴ Under Articles 23-28 of the Ordinance on Incentives for the Employment of Persons with Disabilities.

³²⁵ Under Articles 32-35 of the Ordinance on Incentives for the Employment of Persons with Disabilities.

³²⁶ For example see: *Ministry of Tourism and Sport* (2021), 'Improving the access of vulnerable groups to the labour market in the tourism and hospitality sector II. – ESF' (*Poboljšanje pristupa ranjivih skupina tržištu rada u sektoru turizma i ugostiteljstva II- ESF*),

The EDE experts from Cyprus, (Katerina Mavrou, Anastasia Liasidou and Maria Tsakiri) report that there is a lack of policy on disability-related equality in employment, and specifically reasonable accommodation. They note that there is also an absence of schemes and measures to support employers to employ persons with disabilities and make reasonable accommodations.

The EDE expert from the Czech Republic, Jan Šiška, notes that there is not ‘a systematic support scheme that would be available to employers to facilitate them to make reasonable accommodations’. Nevertheless, some forms of financial assistance are available to employers. As noted in Section 2.2.4 above, employers can receive a grant or subsidy when they create a new position for a person with a disability. The amount of the grant or subsidy is based on the estimated cost of establishing such a position, including any costs related to adapting the workplace or providing other accommodations. The employment office negotiates an agreement with the employer which identifies how the grant or subsidy will be used and total amount provided. The employment office takes a number of factors into account in deciding whether to grant the support, and what amount of support to provide: the prospects for the person with a disability to be employed in the position, the state of the regional labour market, and whether the employer receives other allowances or subsidies. Employers are obliged to maintain the funded workplace for at least three years.³²⁷ The scheme is complex and administratively cumbersome. Information on how widely this scheme is used is not available, but anecdotal evidence suggests that employers appear to be discouraged from applying for the scheme because of the obligation to maintain the position for three years.

A second source of funding in the Czech Republic is available to cover increased operational costs incurred when employing a person with a disability. This is also provided by the employment office on the basis of a written agreement with an employer, and must be negotiated, taking various factors into account. Eligible costs include administrative costs, costs of operating staff and providing work assistance, transport costs and costs of adapting the workplace. The employer must prove the operational costs are directly related to the employment of persons with disabilities. Funding is provided in advance of the costs being incurred and reimbursement of operational costs is not possible. There is no legal entitlement to this grant or subsidy, which is provided to a maximum amount of EUR 1 940.04 (CZK 48 000) per year.³²⁸

<http://www.esf.hr/natjecaji/socijalno-ukljucivanje/otvoren-poziv-na-dostavu-projektnih-prijedloga-poboljsanje-pristupa-ranjivih-skupina-trzistu-rada-u-sektoru-turizma-i-ugostiteljstva-ii/>.

³²⁷ Expert group for people with disabilities and socially excluded people (*Expertní skupina pro osoby se zdravotním postižením a osoby sociálně vyloučené*), ‘*Bariéry vstupu OZP na trh práce a cesty k jejich překonání*’ (Barriers to the entry of PWD into the labour market and ways to overcome them), available at:

https://ipodpora.odborny.info/soubory/dms/wysiwyg_uploads/0913e2cfd408ab51/uploads/01.%20es%20pro%20osoby%20se%20zp%20a%20osoby%20socialne%20vyloucene%20-%20bariery%20vstupu%20ozp%20na%20trh%20prace%20a%20cesty%20k%20jejich%20prekonani.docx.

³²⁸ See: <https://www.mpsv.cz/-/prispevky-na-provozni-naklady-zamestnavani-ozp>.

The Estonian Unemployment Insurance Fund provides two main types of support to assist employers to make reasonable accommodations: (a) the provision of work-related technical aids; and (b) financial support for the adaptation of working premises and equipment.³²⁹ These services are available to employers in both the private and public sectors.³³⁰

The Estonian Unemployment Insurance Fund provides technical aids free of charge if an employee is unable to perform his or her duties using the employer's regular equipment as a result of an impairment or reduced work ability. When making the aids available, the Fund enters into a contract with the person with disability or their employer.³³¹ Examples of work-related technical aids provided by the Estonian Unemployment Insurance Fund are screen-reading software, a digital magnifier, audio transmission systems and lifting, handling and tilting aids at the work station. Employers may also apply to the Estonian Unemployment Insurance Fund for financial support to make a workplace or equipment accessible and usable for a worker with a disability. The Fund enters into a contract with the employer which specifies the object of adaption, the time by which when the adaption must be in place, the period of employment of the person with disability, and the cost of the adaption. Once the person has commenced employment, the Estonian Unemployment Insurance Fund compensates the employer between 50 % and 100 % of the costs of the adaption, based on the reasonableness of the cost of removing the disability-related barriers. As a general rule, the employer must refund the financial support received if the relevant employment or service relationship is terminated on the initiative of the employer within three years of the start of the contract or appointment.³³² According to the data provided by the Estonian Unemployment Insurance Fund, between 2019 and 2021 the Fund financed between 13 and 16 workplace adaptations each year, with the annual costs in the range of EUR 50 000 to EUR 80 000.³³³

A 2019 assessment by the Praxis Centre for Policy Studies³³⁴ found that the number of cases when this service had been used was relatively low. Possible reasons for low take-up included uncertainty on the part of employers as to whether the person with disability would remain in employment for a longer period, as well as the co-financing requirement. Based on these findings, the conditions for receiving support were made somewhat more flexible. There has been no updated assessment since these changes. However, as the figures above indicate, the number of workplace adaptations financed by the Fund remains rather low.

³²⁹ See: <https://www.tootukassa.ee/en/services/employers/recruitment-person-reduced-work-ability>.

³³⁰ The legal basis for the provision of these services is the Labour Market Services and Benefits Act, Sections 9(1)(10)-(11), 20 and 21. See: <https://www.riigiteataja.ee/en/eli/510032022003/consolide>.

³³¹ The decision whether the contract is made with the employer or with the employee is at the discretion of the Estonian Unemployment Insurance Fund. In cases of larger and more expensive equipment located and used at the workplace, the contract is normally with the employer. For smaller aids which are used personally by the employee, the contract is with the employee.

³³² There are some exceptions, when the refund obligation is waived, even if the employment or service contract lapsed before the expiry of the three-year term.

³³³ These data were provided by the Estonian Unemployment Insurance Fund at the request of the authors of this report.

³³⁴ See: <https://www.sm.ee/too-ja-pension/toohoive/toovoime-toetamise-sustem>.

In Finland, an employer can receive a subsidy of up to EUR 4 000 per employee to cover the costs of adapting the workplace to accommodate the employee. The costs of paying another employee to assist the worker with a disability can also be covered for a maximum of 20 working hours per month for a period of up to 18 months. The subsidy in this case is EUR 20 per hour and is paid retrospectively each month. This support is provided by the Public Employment and Business Services (TE Office).³³⁵ In addition, a pilot is being run in some municipalities which provides employers with subsidies to cover the cost of making disability-related accommodations.

In France, Agefiph (the Association for the Management of the Fund for the Professional Integration of Persons with Disabilities (*Association de gestion du fonds pour l'insertion professionnelle des personnes handicapées*)), can co-fund the cost of workplace adjustments in some cases. In order for an employer to receive this support, the worker in question must be covered by the quota law and the occupational doctor must confirm that the worker has a health condition which adversely impacts the ability of the worker to perform his / her work. The availability of support is taken into account in determining whether making a reasonable accommodation would amount to a disproportionate burden.³³⁶

Good Practice – France

In April 2020, Agefiph started providing additional support to employers in response to the health crisis, and this remains the case. For example, funding can be used to provide the following forms of support:

- the additional cost of personal protective equipment (e.g. masks);
- travel assistance for who are people exposed to a health risk when using public transport;
- specific provisions concerning support for job retention (in particular the possibility of renewing a contract when additional time is needed to identify the appropriate forms of support or put that in place).

In Germany, a variety of grants or subsidies are available to employers to support them in making reasonable accommodations. Employers can receive loans or grants up to the full amount of the necessary costs for making reasonable accommodations for a person with a disability, insofar as this is necessary to achieve or secure permanent employment.³³⁷ In the case of persons officially assessed as being severely disabled, employers can receive subsidies³³⁸ to enable, facilitate or secure long-term employment in a manner that is as suitable for the worker, including through the accessible design of workplaces or the establishment of part-time jobs, especially if this is necessary because of the nature or severity of the disability. The type and amount of the grant or subsidy is to be determined according to the circumstances of the individual case, in particular taking into account whether the employer is obliged

³³⁵ Kyröläinen, A. (2020), *Vammaisten henkilöiden työllistymisen rakenteelliset esteet* (Structural barriers against persons with disabilities for their employment), <https://julkaisut.valtioneuvosto.fi/handle/10024/162325>.

³³⁶ Article L5213-6 Labour Code. See: https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000033024104/.

³³⁷ Section 46(2) SGB III and Section 50(1) no. 3 SGB IX.

³³⁸ Section 185(3) No. 2 a SGB IX, and Section 26 SchwbAV.

to make a reasonable accommodation,³³⁹ whether that duty is being fulfilled, whether severely disabled persons are employed without an employment obligation or in excess of the quota,³⁴⁰ and whether the employer employs severely disabled persons who are particularly adversely affected in terms of participation in working life.^{341 342} Employers can also receive funding from the integration office to cover the cost of creating new workplaces suitable for severely disabled persons, including by acquiring the necessary equipment, under certain circumstances: for example, if severely disabled persons are employed without a legal obligation, in excess of the binding quota or following employment in a sheltered workshop, if working conditions can be improved or if a threatened dismissal is averted. The supported posts must be reserved for severely disabled persons on a long-term basis to be determined according to the situation of the individual case.³⁴³

In order to receive the aforementioned kinds of subsidies or grants employers must make an appropriate contribution towards the costs incurred.³⁴⁴

German employers may also receive subsidies to compensate for extraordinary burdens associated with employing a severely disabled person whose ability to work is particularly affected by the nature or severity of their impairment,³⁴⁵ or who has been previously employed in a sheltered workshop or on a part-time basis,³⁴⁶ especially if the employment would be jeopardised without these benefits.³⁴⁷ Extraordinary burdens are above-average financial expenses or other costs which an employer incurs in employing a severely disabled person, even after all other possibilities of support (e.g. accessible design of the workplace in individual cases) have been exhausted, and where it is unreasonable for the employer to bear the costs because of their nature or amount.³⁴⁸ Lastly, German employers can receive a premium from the integration office for the introduction of occupational integration management (*Betriebliches Eingliederungsmanagement – BEM*).³⁴⁹ The premium supports the making of reasonable accommodations to overcome incapacity for work, to prevent renewed incapacity for work and to preserve the job of the employee concerned.

In all cases, benefits must be applied for through the competent rehabilitation provider, which, in most cases, is the Federal Employment Agency or Statutory Pension Insurance Fund. If an occupational accident or disease is the cause of the disability, Statutory Accident Insurance may cover the costs. For persons with a severe disability, the integration office can be the competent provider, depending on the legal basis of the claim.

³³⁹ Under Section 164(3) and (4) SGB IX.

³⁴⁰ Section 154 SGB IX.

³⁴¹ Section 154(1) s. 2 and Section 155 SGB IX.

³⁴² Section 26(2) SchwbAV.

³⁴³ Section 15 SchwbAV.

³⁴⁴ Section 26(3) SchwbAV.

³⁴⁵ Section 155(1) no. 1 a-d SGB IX.

³⁴⁶ Section 158(2) SGB IX.

³⁴⁷ Section 185(3) no. 2 e SGB IX and Section 27 SchwbAV.

³⁴⁸ Section 27(2) SchwbAV). Section 26(2) SchwbAV applies *mutatis mutandis* to these subsidies.

³⁴⁹ Section 185(3) no. 2 d SGB IX). BEM is a form of providing reasonable accommodation (Section 167(2) SGB IX).

In Greece, employers who make use of wage subsidies to employ persons with disabilities are also entitled to financial support to make reasonable accommodations in the workplace, including when providing assistive technology, workspace adjustment or specialised software. The programme covers 90 % of related expenditure (up to EUR 2 500 per applicant).³⁵⁰ At the last call for funding in September 2020, only 12 of 50 available individual funding opportunities for reasonable accommodation were taken up.³⁵¹ The Greek Ombudsman has pointed to a lack of awareness and willingness to implement reasonable accommodation among employers.³⁵² According to national statistical data (2018), 85 % of persons with disabilities in employment reported that their employer had not provided or funded reasonable accommodations.³⁵³

In Hungary, accredited employers can receive financial support to employ persons with disabilities.³⁵⁴ To become an accredited employer, employers must employ more persons with an altered ability to work than is required by the 5 % quota, and employ at least 30 workers with an altered ability to work or have a workforce made up of at least 25 % workers with an altered ability to work. Such employers must commit to take on further responsibilities regarding the employment of persons with an altered ability to work, for example through the implementation of a rehabilitation plan or by acting as a rehabilitation mentor. Accredited employers³⁵⁵ can receive wage subsidies and funding to cover the extra costs incurred when employing a person with an altered ability to work, including when providing reasonable accommodations.³⁵⁶ Up to 100 % of the extra costs of employment may be reimbursed;³⁵⁷ however, the rate may be lower depending on the yearly budget available.³⁵⁸ Financial support is provided by the relevant regional Government Office for a period of up to three years, and it may be renewed. These rules apply only to the private sector.

Regarding Iceland, no information on supports available to employers to facilitate them to make reasonable accommodations was identified. Icelandic companies also do not receive tax relief for the costs incurred when making reasonable accommodations.

³⁵⁰ EDE (2022), *Striving for an inclusive labour market in Greece*, country report, Greece. Available at: <https://ec.europa.eu/social/BlobServlet?docId=26844&langId=en>.

³⁵¹ Minister of State (2021), *Annual Implementation Report on the National Action Plan for the Rights of Persons with Disabilities*, <https://amea.gov.gr/action-report>, p. 56.

³⁵² Greek Ombudsman (2019c), *Special Report on Equal Treatment* (reference year 2018), https://old.synigoros.gr/resources/docs/ee_im_2019_en.pdf, p. 63.

³⁵³ NCPD Disability Observatory (2020), Disability Statistical Press Release, 28 January 2020, p. 100 – based on National Statistical Data (EU SILC additional disability module 2019), <https://www.paratiritirioanapirias.gr/el/results/publications/46/eyrwbarometro-gia-tis-diakriseis-sthn-ee-faneres-kai-kryfes-antilhpseis-gia-thn-anaphria-sthn-ellhnikh-koinh-gnwmh>.

³⁵⁴ For details see 'Akkreditált Foglalkoztatás', Budapest (2017), available in Hungarian at: https://www.efiportal.hu/wp-content/uploads/2023/05/Akkreditalt_foglalkoztatás-1.pdf.

³⁵⁵ The rules of accreditation and financial support are set out in Government Decree No. 327/2012, available in Hungarian at: <https://net.jogtar.hu/jogszabaly?docid=a1200327.kor>.

³⁵⁶ Article 20/A of Government Decree No. 327/2012.

³⁵⁷ Article 22 of Government Decree No. 327/2012.

³⁵⁸ Article 31 of Government Decree No. 327/2012.

In Ireland, private sector employers can apply to the Reasonable Accommodation Fund, which supports both employers and employees. Employers apply online to the Department of Social Protection. The Fund provides for a variety of different grants and schemes, and includes the workplace / equipment adaptation grant, the wage subsidy scheme, the disability awareness training support scheme and the employee retention grant. Employers have described their experience of the funding package as administratively burdensome. Employers must first obtain quotations for purchases, and this leads to delays in receiving funds. A variety of different funds exist, rather than one fund that can cover all an employee's needs. The fund cannot be used to cover accommodations for employees who acquire a disability after 12 months of employment or who work part-time (under 21 hours a week). In 2019, there were 37 applications for the workplace equipment adaptation grant, which represents a decrease from 64 applications in 2015.

In Italy, every region and autonomous province must create a fund for the professional integration of persons with disabilities. The funds provide for financial support for employers to facilitate them to make reasonable accommodations for workers with a capacity reduced by at least 50 %. These funds cover the provision of telecommuting / home working technologies and the removal of architectural barriers that restrict the participation of persons with disabilities in the workplace.³⁵⁹ The National Institute for Insurance against Accidents at Work (*Istituto Nazionale per l'Assicurazione contro gli Infortuni sul Lavoro – INAIL*) also provides financial support to employers to promote the professional integration of persons with disabilities, including through making reasonable accommodations.³⁶⁰ INAIL can provide up to EUR 150 000 to reimburse the costs incurred by an employer. The funding can be used to overcome and remove architectural barriers in the workplace (i.e. building modifications, systems and home automation, devices aimed at allowing the accessibility and usability of the workplace), adjustments and adaptations of workplaces (e.g. adaptation of furnishings that are part of the workplace, purchasing technological, IT or automation aids, devices which facilitate the adaptation of the workplace or equipment, special controls and vehicle adaptations), and training (personalised training in the use of the work equipment connected to the aforementioned adjustments, and training and tutoring to promote effective professional integration).

In Latvia, the State Employment Agency (PES) provides employers with grants or subsidies to carry out workplace adjustments as part of the 'Subsidised workplaces for unemployed persons' measure or the 'Employment of unemployed persons with disabilities for an indefinite period' measure. Employers can receive a lump-sum grant to purchase technical aids. The employer must register the relevant vacancy with PES and then apply for the grant by submitting an estimate of the costs for an accommodation that conforms with the opinion of an occupational therapist. The maximum amount of the grant for adjusting one workplace is EUR 1 000.³⁶¹ Employers

³⁵⁹ Article 14 of Law No. 68 of 12 March 1999.

³⁶⁰ Under the Regulation for the Professional Integration and Reintegration of Persons with Disabilities, available at: https://www.inail.it/cs/internet/docs/alg-reinserim-lavorativo-persone-con-disabilita-da-lavoro_6443130629157.pdf?section=attivita which enact Article 1(166) of Law No. 190 of 23 December 2014.

³⁶¹ Cabinet of Ministers Regulation No. 75, 'Regulations Regarding the Procedures for the Organising and Financing of Active Employment Measures and Preventative Measures for Unemployment Reduction and Principles for the Selection of Implementers of Measures', 2011, Article 88(3), <https://likumi.lv/ta/id/225425-noteikumi-par-aktivo-nodarbinatibas-pasakumu-un-preventivo->

can also apply for a grant if a person with a disability who was previously unemployed is appointed to a permanent position.³⁶²

In Liechtenstein, the worker with a disability, rather than the employer, is entitled to receive aids which are needed for the maintenance or improvement of the individual's earning capacity.³⁶³ However, employers may be given a training allowance to train a new employee with a disability by the Disability Insurance Office, and public funding is also available to adapt workplaces so that they are suitable for an individual with a disability.

In Lithuania, employers can receive a subsidy to establish or adapt a workplace for a worker with a disability.³⁶⁴ The subsidy is available to cover the costs of installing or adapting work equipment or technical aids to accommodate a person with a disability,³⁶⁵ and to adapt or renovate the premises of the employer. A maximum of 50 % of the subsidy can be used to renovate or adapt the premises; the remaining part of the subsidy can be used to purchase, install and adapt work equipment or technical aids. The subsidy cannot be more than 31.03 times the minimum monthly salary or a total amount of EUR 22 652. The employer must pay part of cost, ranging between 20 – 35 % of the overall cost, depending on the degree of disability which the worker is officially recognised as having. The Employment Service administers the scheme. A commission evaluates applications according to established criteria and approves the list of funded projects. According to the data from the Employment Service, the use of this support is low relative to the number of applications. In general, since 2018, the number of workplaces accommodations for workers with a disability in comparison with the total number of persons with disabilities registered with the Employment Service is below 1 % each year. According to a survey conducted with representatives of Lithuanian employers and business associations, this kind of support is not attractive for potential employers.³⁶⁶

In Luxembourg, under the Labour Code, employers can be reimbursed for the costs relating to the adaptation of the work station, providing professional equipment and special teaching materials, including providing related training, and transport costs for a new worker with a disability. The financial support is provided on the advice of the Commission for professional orientation and reclassification and after a decision by ADEM.³⁶⁷

[bezdarba-samazinasanas-pasakumu-organizesanas-un-finansesanas-kartibu-un-pasakumu-istenotaju-izveles-principiem.](#)

³⁶² See: <https://www.nva.gov.lv/lv/bezdarbnieku-ar-invaliditati-nodarbinatiba-uz-nenoteiktu-laiku>.

³⁶³ Annex to Article 25 of the Ordinance to the Act on Disability Insurance (*Verordnung vom 22. Dezember 1981 zum Gesetz über die Invalidenversicherung – Invalidenversicherungsverordnung; IVV*), LGBl. 1982, No. 36, available at: <https://www.gesetze.li/konso/pdf/1982036000?version=41>.

³⁶⁴ Law on Employment, 21 June 2016, XII-2470, 2016, edited 1 July 2021, <https://e-seimas.lrs.lt/portal/legalAct/en/TAD/5f0be3809c2011e68adcda1bb2f432d1>.

³⁶⁵ Ministry of Social Security and Labour, information on employing persons with disabilities, available at: <https://socmin.lrv.lt/lt/naujienos/zmones-su-negalia-darbo-rinkoje-ka-butina-zinotidarbaviui>.

³⁶⁶ National Audit Office of Lithuania, 'Study about disabled social integration', press release, 8 September 2020, <https://www.valstybeskontrole.lt/EN/Product/Download/3824>.

³⁶⁷ Article 26 of the Grand Ducal Regulation of 7 October 2004.

In Malta, in addition to the ‘Workplace Accessibility Tax Deduction’ mentioned in Section 2.2.1, a scheme entitled Facilitating Work Life for Individuals with Disability was launched in 2021. Under the scheme, employers can apply for a grant towards the cost of adapting/making the workplace accessible for employees with disabilities who are currently employed, or due to be employed. A grant covering 90 % of incurred eligible costs, up to a maximum grant of EUR 10 000 for each project, can be awarded.³⁶⁸

In the Netherlands, employers can apply for financial support to cover the cost of making work-related accommodations under the Work and Income According to Labour Capacity Act.³⁶⁹ In most cases the employee, rather than the employer, has to apply for the support. Applications for support are made to the social security authority, the UWV, which assesses eligibility and decides on what support to provide. Contributions may vary according to the type of device which is purchased. Employers are expected to cover the ‘usual cost’ of any provisions, and expensive structural alterations, such as installing a lift or an accessible toilet, are not financed. In 2021, the UWV funded 1 969 measures of reasonable accommodation carried out by employers. The majority of these measures were not technical provisions or adapted transport, but payments to employers for internal job coaching (in 1 735 cases), with the job coaches supporting workers who had been placed in employment through the job agreement and quota for workers with disabilities. Support was granted to employers regarding employees not covered by the quota / job agreement on only 234 occasions 2021.³⁷⁰ In the same year, the UWV provided reasonable accommodation measures directly to 27 927 employees with a disability, of which 16 403 involved job coaching. The majority of reasonable accommodations, including job coaching, are granted to workers with disability working within the job agreement and quota for workers with disabilities, meaning that these employees are working at the minimum wage level.³⁷¹ The EDE country expert for the Netherlands, Jose Smits, notes:

‘A weakness of the system is that, as with the financial incentives, provisions for reasonable accommodation tend to be aimed at workers working within the job agreement and quota for workers with disabilities. The number of provisions granted for the potentially larger group of workers with a disability who have had a career and who work above the minimum wage level is limited.’

³⁶⁸ Malta Enterprise, ‘Facilitating Work Life for Individuals with Disability’, 27 September 2021, <https://maltaenterprise.com/node/1785>.

³⁶⁹ Work and Integration According to Labour Capacity Act 2005 (*Wet werk en inkomen naar arbeidsvermogen*), <https://wetten.overheid.nl/BWBR0019057/2019-01-01>.

³⁷⁰ *Kwantitatieve informatie 2021 UWV*, April 2022, pp. 48-49, https://www.uwv.nl/imagesdxa/uwv-kwantitatieve-informatie-2021_tcm94-448686.pdf.

³⁷¹ *Kwantitatieve informatie 2021 UWV*, April 2022, pp. 48-49, https://www.uwv.nl/imagesdxa/uwv-kwantitatieve-informatie-2021_tcm94-448686.pdf.

In Poland, financial support is available to employers to cover the cost of adapting work stations.³⁷² An employer who intends to employ a person with disability for at least 36 months can be reimbursed from the State Fund for Rehabilitation of Persons with Disabilities³⁷³ for the costs relating to adapting workplaces, including both existing and newly created work stations; adapting or purchasing equipment; purchasing software or assistive or adapted technological devices; and assessment by occupational health services regarding the needs of the worker with a disability. The costs can be reimbursed both in the case of a new employee with a disability who was previously unemployed, or an existing employee, who becomes disabled whilst in employment (with the exception of when the event(s) leading to the disability can be attributed to the employer). The maximum amount which can be reimbursed for the adaptation of one work station is equivalent to 20 times the average salary. Only the additional costs incurred by the employer resulting from the employment of a person with a disability can be reimbursed. The costs are reimbursed by the starost (the chair of the district executive board) on the basis of an agreement which specifies the obligations of the starost and employer. The agreement sets out the amount to be reimbursed as well as other conditions, including the date and method of paying the reimbursement and the method of documenting the implementation of the agreement. Costs incurred by the employer before the date of conclusion of the agreement are not reimbursed. In order to receive reimbursement, the National Labour Inspectorate must confirm that the adaptation is needed as a result of employing a person with a disability. The Inspectorate makes such an evaluation at the request of a starost. If the employer employs the person with a disability who has benefitted from the funded accommodation for less than 36 months, some of the reimbursed money must be returned to the State Fund for Rehabilitation of Persons with Disabilities, through the starost, unless another unemployed person with a disability is hired within three months of the previous worker leaving.

In addition, the State Fund for Rehabilitation of Persons with Disabilities can reimburse the costs of equipping the workplace of employees with disabilities,³⁷⁴ where an employer hires a person with a disability who is registered as unemployed. In this case, the maximum amount of aid for equipping one position is 15 times the average salary. The starost also administers this application, and takes into account: the needs of the local labour market; the number of persons with disabilities with specific qualifications registered in the region (powiat) as unemployed, seeking employment or without an employment contract; the costs of adapting the work station; the employer's

³⁷² See: <https://www.gov.pl/web/gov/skorzystaj-z-dofinansowania-przystosowania-stanowiska-pracy-pracownika-z-niepelnosprawnoscia>; Act of 27 August 1997 on professional and social rehabilitation and employment of disabled persons (Journal of Laws 2021, item 573, as amended), <https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU19971230776/U/D19970776Lj.pdf>; Regulation of the Minister of Labour and Social Policy of 23 December 2014 on reimbursement of additional costs related to employment of disabled employees (Journal of Laws 2014, item 1987), <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20140001987>; Ordinance of the Minister of Family and Social Policy of 24 June 2021 amending the Ordinance on reimbursement of additional costs related to employment of disabled employees (Journal of Laws 2021, item 1151), <https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20210000573>.

³⁷³ See: <http://pfron.org.pl>.

³⁷⁴ GOV.PL, *Skorzystaj z dofinansowania przystosowania stanowiska pracy pracownika z niepełnosprawnością* ('Take advantage of co-financing for the adaptation of the workplace of an employee with a disability'), <https://niepelnosprawni.gov.pl/a,19,zwrot-kosztow-wyposazenia-stanowiska-pracy-osoby-niepelnosprawnej>.

contribution to adapting the work station; and the amount of funds allocated for this purpose in a given year.

In Portugal, the National Institute for Employment and Vocational Training (IEFP) provides employers with 'professional rehabilitation support', including 'support for integration'.³⁷⁵ Financial support is available to fund the cost of adapting the workplace and/or removing architectural barriers (*Adaptação aos postos de trabalho / Eliminação de barreiras*). This measure provides financial support for employers who need to purchase adapted equipment or create accessibility in the workplace for workers with disabilities. Employers who enter into an employment contract with a person with a disability can receive a non-repayable subsidy up to 16 times IAS. A non-refundable subsidy is also available for maintaining a job held by a person with a disability, which cannot exceed 50 % of the total cost of the adaptation or 16 times IAS. A non-refundable subsidy up to 16 times IAS, which cannot exceed 50 % of the value of the construction work or the technical equipment purchased, is available to eliminate architectural barriers. The provision only covers buildings or establishments licensed or built before 8 February 2007. Financial support is only provided if the adaptations are absolutely necessary, as confirmed by the employment centre or the employment and vocational training centre. The need for workplace adaptations and the elimination of architectural barriers are assessed in terms of their social profitability, which involves considering alternative employment possibilities and the professional aptitudes of the persons with disabilities concerned, and take account of the skills needed to do the specific job and of the worker's performance at that job.

The National Institute for Employment and Vocational Training can also provide works / employers with support devices which are necessary for accessing or maintaining employment. These are funded through the Support Devices Allocation System (SAPA).³⁷⁶

In Romania, the state does not provide any direct financial support to cover the cost of making reasonable accommodations, aside from allowing expenses related to providing reasonable accommodation to be tax deductible.³⁷⁷ A project co-funded by the EU is currently making a limited number of such awards available to employers.³⁷⁸

In Serbia, the National Employment Service can provide support to employers who employ persons with disabilities under special conditions.³⁷⁹ One support measure provides for the reimbursement of costs incurred for adjusting the workplace to meet the needs of the person with disability. All employers (public and private) are eligible

³⁷⁵ Decree-Law 290/2009, <https://files.dre.pt/1s/2009/10/19700/0748207497.pdf>.

³⁷⁶ Established by Decree-Law 93/2009 of 16 April, https://www.seg-social.pt/documents/10152/13169/DL_93_2009/19bb4f53-1c56-46f4-bb99-b5bef2902aaf/19bb4f53-1c56-46f4-bb99-b5bef2902aaf.

³⁷⁷ Article 84(a) of Law No. 448/2006 on the protection and promotion of the rights of persons with disabilities ([Legea nr. 448 din 6 decembrie 2006 privind protecția și promovarea drepturilor persoanelor cu handicap](#)).

³⁷⁸ More information is available in National Authority for Persons with Disabilities, *Facilitating the inclusion in the labour market of persons with disabilities*, <http://anpd.gov.ro/web/despre-noi/programe-si-strategii/facilitarea-insertiei-pe-piata-muncii-a-persoanelor-cu-dizabilitati/>. See also: <http://www.mmuncii.ro/j33/index.php/ro/transparenta/proiecte-in-dezbatere/6534-facilitarea-insertiei-pe-piata-muncii-a-persoanelor-cu-dizabilitati>.

³⁷⁹ Law on Professional Rehabilitation and Employment of Persons with Disabilities, Article 23.

to apply for this support.³⁸⁰ Reimbursement for the costs of adapting the workplace can be reimbursed up to EUR 3 400 (RSD 400 000) per person with disabilities. According to National Employment Service data, 20 employers in 2019 and 20 employers in 2020 were granted support for adjusting the workplace for a person with disabilities.³⁸¹

In Slovakia, employers can receive an ongoing subsidy to partially cover the costs of maintaining a sheltered workplace for a worker with a disability, subject to certain conditions. Such a workplace is typically an arrangement involving one worker with a disability, but is still part of sheltered employment.³⁸²

In Slovenia, employers can receive financial support when making reasonable accommodations, but must submit a significant amount of documentation to qualify. Support is provided based on an assessment process carried out by an employment centre, which shows that the person can be employed only in an adapted workplace due to disability, or that he or she needs adapted work resources to perform work tasks. The assessment is drawn up by an occupational rehabilitation service provider. Once an assessment has been made, the employer can request that the Fund for the Promotion of Employment of Disabled People (*Sklad za spodbujanje zaposlovanja invalidov*)³⁸³ agrees to fund the adaptation of the workplace. Only those costs which are above those an employer would normally incur when recruiting a worker are eligible for reimbursement. In addition to the results of the assessment, the application must be accompanied by proof of disability, and a decision from the Employment Service that the person is employable in supported or protected employment. In addition, the employer must submit estimates of the costs of making the accommodation provided by two different suppliers. The application may be submitted by an employer which concludes an employment contract with an unemployed person with disability for at least 12 months, or with a person with disability who is already employed, if there is no other party responsible for paying the costs of the accommodation. The person has to be employed for at least 20 hours/week.

The costs of providing a worker with disability with support from a fellow worker or job coach in the workplace can also be reimbursed up to an amount equal to 30 hours per month. To obtain support, the employer has to submit a monthly request on the prescribed form for the payment of support services provided to the person with disability in the previous month, together with a report on the services provided. The Fund for the Promotion of Employment of Disabled People and the Ministry of Labour, Family, Social Affairs and Equal Opportunities assess the applications, and sometimes consult the occupational rehabilitation provider who assessed the individual.

³⁸⁰ National Employment Service, 'Support to employers: Hire a person with disability'.

³⁸¹ Data obtained from the National Employment Service in response to a request for information of public importance, dated 18 April 2022.

³⁸² Act No. 5/2004 Col. on Employment Services.

³⁸³ Public Scholarship, Development, Disability, and Maintenance Fund of the Republic of Slovenia, '*Spodbujanje zaposlovanja invalidov*' ('Promoting the employment of people with disabilities'), <https://www.srips-rs.si/zaposlovanje-invalidov>; '*Vzpodbude*' ('Incentives'), <https://www.srips-rs.si/prilagoditev-delovnega-mesta>.

The 2021 annual report of the Pension and Disability Insurance Institute of the Republic of Slovenia³⁸⁴ reveals that more than half of the budget allocated to cover the cost of workplace adaptations was not spent.³⁸⁵ The report also mentions that 11 contracts were signed for workplace adaptation and the accommodation of work equipment in 2021 to keep persons with disabilities in the job. The contracts were concluded with 10 different employers. The total amount of the concluded contracts was EUR 31 868. The highest contract amount was EUR 12 163 and the lowest was EUR 151.³⁸⁶

In Spain, the state has provided an array of subsidies to support the adoption of reasonable accommodation since 1983.³⁸⁷ At present, employers who hire workers with disabilities can receive a subsidy of EUR 901.52 for the adaptation of the workplace, the elimination of barriers or the provision of means of protection.³⁸⁸ A standard form is used to apply for this support, but the scheme is administered by the autonomous communities, and the communities establish the regulations and the procedure for applying for this aid.³⁸⁹ When applying for support, employers must declare that they are in compliance with the regulations on integration of people with disabilities in the workplace, are exempted from this obligation or are not subject to it.

In Sweden, employers can apply for financial support to cover the cost of purchasing work aids from the Swedish Social Insurance Agency.³⁹⁰ In a normal case, a maximum of EUR 4 700 (SEK 50 000) is available in financial support. If there are special reasons, higher amounts can be given, as well as support for computer-based aids. Both employers and employees can apply for the support. The employer can receive a contribution for half the cost, subject to a maximum amount of EUR 4 700 (SEK 50 000), unless there are special reasons. In any case, the employer must always pay EUR 950 (SEK 10 000) of the cost. Equipment that is normally needed in the working environment is not counted as work aid, unless the work aid is adapted to the individual employee. It is not possible to receive financial support for aids that the employee also needs outside work, such as hearing aids.

³⁸⁴ ZPIZ, (2022), *Letna poročila 2021 (Annual Report 2021)*, Ljubljana, p. 60, <https://www.zpiz.si/content2019/2letna-poroila019>.

³⁸⁵ ZPIZ, (2022), *Letna poročila 2021 (Annual Report 2021)*, Ljubljana, p. 60, <https://www.zpiz.si/content2019/2letna-poroila019>.

³⁸⁶ Ibid, pp. 93-94.

³⁸⁷ Royal Decree-Law 5/2006 of 9 June, for the improvement of growth and employment (*Real Decreto-Ley 5/2006, de 9 de junio, para la mejora del crecimiento y del empleo*), BOE, 14 June 2006, No. 141, <https://www.boe.es/boe/dias/2006/06/14/pdfs/A22670-22682.pdf>.

³⁸⁸ Royal Decree 1451/1983 of 11 May 1983, regulating, in compliance with the provisions of Law 13/1982 of 7 April 1982, selective employment and measures to promote the employment of disabled workers (*Real Decreto 1451/1983, de 11 de mayo, por el que en cumplimiento de lo previsto en la Ley 13/1982, de 7 de abril, se regula el empleo selectivo y las medidas de fomento del empleo de los trabajadores minusválidos*), BOE, 4 June 1983, No. 133, <https://www.boe.es/buscar/act.php?id=BOE-A-1983-15813&b=16&tn=1&p=20120707#art12>.

³⁸⁹ See, for example: <https://www.tramitacastillayleon.jcyl.es/web/jcyl/AdministracionElectronica/es/Plantilla100Detalle/1251181050732/Ayuda012/1284872232578/Propuesta>.

³⁹⁰ Swedish Social Insurance Agency, information on financial contribution for work aids ([Arbetshjälpmedel](#)).

The employer can also apply for financial support to purchase work aids from the Swedish Public Employment Service³⁹¹ where the employee is to be employed or has been employed for less than a year. The employee needs to be registered with the Swedish Public Employment Service for this financial support to be available. The financial support can amount to a maximum of EUR 9 500 (SEK 100 000) per year.

Employers can also receive financial support for an employee who needs sign language interpretation, written interpretation or deaf-blind interpretation in connection with education within the company.³⁹² If the employee has a visual impairment, the employer can receive financial support for reading non-fictional audio material in connection with training within the company. Financial support can be given up to a maximum of EUR 14 300 (SEK 150 000) per year. The employee needs to be registered with the Swedish Public Employment Service in order for the employer to be able to receive financial support, meaning that the support is primarily available for jobseekers or employees who are in the wage subsidy programme.

The employer can apply for financial support for work accommodation from the Swedish Social Insurance Agency to prevent and shorten the sick leave of an employee. This is known as workplace-oriented rehabilitation support, and is available for employees who have been employed for over a year.

This overview reveals that grants of subsidies are available to cover the cost of making reasonable accommodations in some circumstances in most Member States. The application processes are sometime administratively burdensome and several EDE country experts noted that only a small number of employers received grants or subsidies in practice. The value of the grant or subsidy varies across European States, although there seems to be some commonality as to the kind of actions which can be funded, including most prominently adaptations to the work station or space used by the worker with a disability. Other eligible costs sometimes include the provision of a job coach and costs related to travel between an individual's home and place of work, and, in some cases, designated funds are available to cover these kind of costs. In some cases, employers can only receive subsidies covering the additional disability-related costs they have incurred, or when employing a person with a disability on a permanent contract or on an extended basis. Subsidies must often be (partially) refunded if the employer terminates the contract within a set time period. The funds used to reimburse employers for the cost of accommodating a worker with a disability are sometimes generated through a levy or fee imposed on employers who do not meet their quota obligations by employing a sufficient number of persons with a disability. There seems to be limited assessment of the impact of these schemes although, as noted above, some only fund a small number of adaptations so must necessarily be having a very limited impact.

³⁹¹ Swedish Public Employment Service, information on work aids ([Bidrag till hjälpmedel på arbetsplatsen - Arbetsförmedlingen](#)).

³⁹² Swedish Public Employment Service, information on financial support ([Bidrag till litteratur och tolk för personer med syn- eller hörselnedsättning – Arbetsförmedlingen](#)).

Logistical support

In some European States employers can also benefit from logistical support to help them plan and implement reasonable accommodations. In some cases this is in addition to financial support to cover (partially) the cost of making reasonable accommodations. The support is often provided by public bodies. In some cases support is provided by mainstream bodies, such as the general employment service. However, in many cases the body offering support is specialised in providing support to employers regarding the employment of persons with disabilities.

In Austria, logistical advice, guidance and information, including support when providing reasonable accommodations, is provided by myAbility, which is a social enterprise which helps employers to become aware of, and utilise, the potential of people with disabilities as employees and customers.³⁹³ myAbility provides counselling and training for employers via an inclusive teams of experts, and the myAbility Wirtschaftsforum, which is an information and knowledge exchange forum. All employers who employ an officially registered person with disabilities are eligible for support.³⁹⁴ Logistical support for making reasonable accommodations is also provided by the Service for Businesses (see good practice highlighted in Section 2.5). Employers can receive comprehensive advice and services 'from a single source' for all questions and problems related to the employment of persons with disabilities from the Service.³⁹⁵

In Belgium, the Diversity Policy Service of the Flemish Government offers employment support to employees with a disability or chronic illness, their managers and co-workers. The support includes assistance with drafting an integration protocol, identification of reasonable accommodations, and advice and funding for certain identifiable costs, such as job post adjustments, job coaching and adapted transport. All agreed accommodations are recorded in an integration protocol. The agreements in the protocol can be of a material nature, but they also concern work agreements, including teleworking, flexible hours, adapted task content, use of a separate space in an open-plan office and communication. In 2018, 91 new integration protocols were drawn up by the Diversity Policy Service.³⁹⁶

The EDE expert from the Czech Republic, Jan Šiška, notes that employers do not have access to practical advice regarding the employment of persons with disabilities, and the making of reasonable accommodations. He also points out that the employment office, which administers the grants and subsidies mentioned above, lack capacity and that there is no other support structure available to employers.³⁹⁷

³⁹³ See: <https://www.myability.org/>.

³⁹⁴ See: <https://www.myability.org/loesungen> (in German).

³⁹⁵ See: <https://betriebservice-ooe.info> (in German).

³⁹⁶ *Jaarverslag 2018 Gelijkekansen- en Diversiteitsbeleid Vlaamse overheid* (Annual Report 2018, Equal Opportunities and Diversity Policy, Flemish Government), <https://overheid.vlaanderen.be>.

³⁹⁷ Expert group for people with disabilities and socially excluded people, '*Bariéry vstupu OZP na trh práce a cesty k jejich překonání*', (Barriers to the entry of PWD into the labour market and ways to overcome them'), available at: https://ipodpora.odborny.info/soubory/dms/wysiwyg_uploads/0913e2cfd408ab51/uploads/01.%20es%20pro%20osoby%20se%20zp%20a%20osoby%20socialne%20vyloucene%20-%20bariery%20vstupu%20ozp%20na%20trh%20prace%20a%20cesty%20k%20jejich%20prekonani.docx.

Good Practice – Denmark

In Denmark Cabi,³⁹⁸ which is an independent institution working under the Ministry of Employment, supports employers, as well as municipal job centres, with knowledge about the employment of people with disabilities. Support from Cabi's consultants is available to all employers and municipal job centres in the country. A large part of the guidance Cabi provides concerns reasonable accommodation. The support is provided for free, and employers are encouraged to request support. Cabi states on its website that 88 % of the companies and 92 % of the job centres that make use of its services are satisfied with them. In addition to Cabi, municipal job centres can provide employers with advice and guidance.

In France, employers can receive help from Cap emploi, and from the support service SAMETH (*Service d'Appui au Maintien dans l'Emploi des Travailleurs Handicapés*), regarding reasonable accommodation in the recruitment process and ongoing employment respectively.³⁹⁹ Agefiph also provides services and financial support.

In Germany, integration offices provide advice and information on all issues related to the employment of severely disabled people, in particular on issues of prevention, individualised accessible design of workplaces, and addressing difficulties at the workplace. The offices also offer courses and training focused on the participation of severely disabled people in working life.⁴⁰⁰ The courses are provided to inclusion officers working in companies, representatives or severely disabled persons in companies and members of work councils. Advice is also provided to employers by the assistance services of the integration office.⁴⁰¹ The EDE country experts for Germany, Marianne Hirschberg and Felix Welti, note that there is a comprehensive system of support measures for employers regarding reasonable accommodation. Nevertheless, 'due to the complexity of the system, the different service providers and the different conditions of support, employers sometimes feel uncertain about employing persons with disabilities. This can lead to a reluctance to employ people with disabilities at all'.

In Lithuania, employers can receive support when employing a person with a disability, and making an accommodation, from the Assistance Services provided by the Employment Service.⁴⁰² Employers can receive this support if the individual they wish to appoint is registered with the Employment Service. They can consult employment specialists regarding the employment opportunities of the person with disability and the necessary workplace adaptations. The Employment Service uses specialist third parties to provide these services. This service began in May 2021.⁴⁰³

³⁹⁸ See: <https://www.cabiweb.dk/om-cabi/>.

³⁹⁹ See: <https://www.emploiennous.fr/les-aides/travailleur-handicape/sameth/>.

⁴⁰⁰ Section 185(3) no. 4 SGB IX and Section 29 SchwbAV.

⁴⁰¹ See position paper of the technical advisory services of the integration offices (*Positionspapier der Technischen Berater der Integrationsämter*) (2017), https://www.bih.de/fileadmin/user_upload/TBD_Positionspapier_2017.pdf.

⁴⁰² These services are regulated by the Law on Employment, Description of the Conditions and Procedures for the Provision of Labour Market Services and Description of the Procedure for Providing Services to Jobseekers. See: Law on Employment, 21 June 2016, <https://e-seimas.lrs.lt/portal/legalAct/en/TAD/5f0be3809c2011e68adcda1bb2f432d1>.

⁴⁰³ Employment Service information is available at: <https://uzt.lt/darbdaviams/44>.

In Malta, professionals (e.g. occupational therapists, psychologists, speech therapists and social workers) within the Allied Health Services Care Directorate at the Department of Health can provide guidance to employers on reasonable accommodation in the workplace for specific individuals.⁴⁰⁴ In addition, the Lino Spiteri Foundation, which is a foundation which supports persons with disabilities in employment, provides support to employers to promote the employment of persons with disabilities.⁴⁰⁵

In the Netherlands, employers are legally obliged to hire consultants which provide reintegration and medical services.⁴⁰⁶ These services provide employers with information about how to organise and plan reasonable accommodations for their employees who acquire a disability. The UWV can also advise employers.

In Portugal, the National Institute for Employment and Vocational Training (IEFP) can provide work placement support and post-placement support. Work placement support (*Apoio à colocação*) includes advising employers on possible reasonable accommodations regarding accessibility, workplace adaptations, and / or the reorganisation of work processes. The support is provided by resource centres, which receive financial support from the IEFP for every person with disabilities who is assisted through the programme. Post-placement follow-up (*Acompanhamento pós-colocação*) involves providing technical support to workers with disabilities and their employers, and is aimed at maintaining employment and protecting the career progression of persons with disabilities. In this context, resource centres are responsible for implementing specialised interventions, including adaptation of the workplace and elimination of architectural barriers; reorganising activities and tasks involved in a particular job; and providing technical devices required for vocational training and employment. The maximum duration of the post-placement support is 12 months, which may be extended to 24 months in the case of persons with intellectual impairments. In the case of supported employment in the open market, the support may last 36 months, or be extended annually if necessary.

This review reveals that different forms of logistical support to plan and implement reasonable accommodations is available to employers in a number of European States. While some states have opted to confer this task on mainstream public bodies, such as employment services or institutes addressing employment and vocational training (e.g. Lithuania and Portugal), many European States have established or funded specialised disability-specific bodies to provide this support (e.g. Austria, Belgium, Denmark, France, Germany, Malta). In most cases, employers are not charged when receiving this logistical support, and some bodies also provide employers with services and financial support to assist them to make reasonable accommodations.

⁴⁰⁴ See Allied Health Care Services Directorate – Department of Health Malta home page, <https://deputyprimeminister.gov.mt/en/ahcs>.

⁴⁰⁵ Lino Spiteri Foundation, information for employers, <https://linospiterifoundation.org/employers>.

⁴⁰⁶ Labour Conditions Act (*Arbeidsomstandighedenwet*) 1999, <https://wetten.overheid.nl/BWBR0010346/2021-07-01>.

Alongside this logistical support, it is important to also consider whether partnerships exist which can support employers to make reasonable accommodations. Partnerships can also provide employers with logistical support. The existence of such partnerships is considered below.

3.2 Partnerships to assist employers to make reasonable accommodations

Partnerships involve cooperation between individual employers who employ a person with a disability and an external body, with a view to identifying and implementing an appropriate reasonable accommodation for an individual employee. In addition to external bodies, such as job centres, organisations involved in recruitment, vocational rehabilitation organisations and civil society organisations, employers can also work with company doctors, occupational health teams or trade unions, which could be internal to the organisation.

Good Practice – Belgium

In Belgium Selor, the recruitment body of the federal Government, can work with employers to facilitate the making of reasonable accommodations. Employers in the federal public sector can contact the diversity policy unit at Selor to obtain information and advice about making a reasonable accommodation and to request adapted selection / recruitment tests. Selor records all the accommodations made in a database. A number of steps in selection processes also involve input from the network of experts that Selor has set up. The network consists of about 25 people who are active in specific organisations for people with a disability.⁴⁰⁷

In Croatia, professional rehabilitation centres which advise on necessary forms of accommodations for workers with disabilities can partner with employers. The centres hold meetings and contact employers who have previously expressed an interest in cooperating. However, the Ombudsperson for Persons with Disabilities has concluded that the centres should play a more proactive role in the employment of persons with disabilities, and should develop cooperation at other levels, through the media, round tables and professional meetings with the Institute for Expert Evaluation, Professional Rehabilitation and Employment of Persons with Disabilities.⁴⁰⁸

In the Czech Republic, financial assistance provided to employers when making reasonable accommodations is available through an agreement made with the competent employment office. There is no widescale evaluation of the effectiveness of this kind of partnership, but employment offices lack capacity in providing technical assistance on reasonable accommodation.

In Denmark, many different kinds of partnership exist to support employers to make reasonable accommodations. As noted above, the organisation Cabi supports employers when employing persons with disabilities, and consultants from Cabi work with employers. Cabi also organises a network of companies that support each other

⁴⁰⁷ Selor, 'Arbejdspostaanpassingen – Optima HA' ('Labour Post Adjustments – Optima Handicap'), <https://www.selor.be>.

⁴⁰⁸ Ombudsman for Persons with Disabilities (2021), Report of the Ombudsman for 2020 (*Izvešće o radu Pravobraniteljice za osobe s invaliditetom za 2020. godinu*), p. 154, <https://posi.hr/wp-content/uploads/2023/05/Izvesce-o-radu-Pravobranitelja-za-osobe-s-invaliditetom-za-2020.-godinu.pdf>.

in achieving an inclusive labour market. The Danish disability organisation, DHF, is responsible for a large number of projects directed at employers which aims to get people with disabilities into jobs. DHF has conducted several studies in the field,⁴⁰⁹ and launched a number of projects which involve collaboration with job centres and employers.⁴¹⁰ In addition, the Danish Agency for Labour Market and Recruitment, STAR, is responsible for a project⁴¹¹ which includes an element designed to meet employers' needs for specific advice and which provides for different means to make employment possible, including through reasonable accommodations. This project has been positively evaluated.⁴¹² Further information about these projects, as well as some additional projects, is available in the Danish country report.

In Estonia, in 2017 the Estonian Employers' Confederation and the Estonian Human Resource Management Association (PARE) established a network of employers who have practical experience of hiring persons with reduced working capacity.⁴¹³ This informal network offers practical advice and shares experience with other employers who are considering hiring persons with disabilities. The network has a dedicated website with relevant information, including recommendations on hiring, the adjustment of workplaces, what support is available, short stories about direct experience and good practice, as well as links to additional information.⁴¹⁴ The network now has 40 members, but awareness of the network amongst employers remains low.

In Finland, the Public Employment and Business Services (TE Office) can arrange for a work ability coordinator to assist employers who wish to employ persons with partial work ability. The work ability coordinator helps employers to identify recruitment opportunities and tasks that are suitable for persons with a partial work ability.⁴¹⁵ Also in Finland the VATES Foundation, which focuses on the employment of persons with disabilities, has established the Disability Employment Forum to increase collaboration among employers. An annual event is organised for employers to exchange ideas and experience. At other times, employers maintain contact with one another via the Forum's social media spaces.⁴¹⁶

⁴⁰⁹ A 2015 study of barriers to the inclusion of people with mobility impairments in the labour market. See: <https://danskhandicapforbund.dk/da/projekter/afsluttede-projekter/foranalysen-af-barrierer/#gsc.tab=0>. And a study called 'Remove the barriers' which identified negative and positive inclusion chains. See <https://danskhandicapforbund.dk/da/projekter/afsluttede-projekter/fjern-barriererne/#gsc.tab=0>.

⁴¹⁰ One project is called 'The small, the medium-sized and the locally responsible' which has been positively evaluated. See: https://danskhandicapforbund.dk/files/2316/0319/9185/Slutevalueringer_De_sma_de_mellemstore_de_lokalt_ansvarlige.pdf. Another project is 'We make a difference – do you?' which is focused on employers. See: www.ledermentorforesoe.dk.

⁴¹¹ The project is called 'A more inclusive labour market for citizens with disabilities'. See: <https://bm.dk/nyheder-presse/pressemeddelelser/2019/12/halvdelen-af-personer-med-handicap-i-satspuljeprojekt-har-faaet-tilknytning-til-arbejdsmarkedet/>.

⁴¹² See: <https://star.dk/media/11762/evaluering-af-et-mere-rummeligt-arbejdsmarked-for-borgere-med-handicap-2017-2018.pdf>.

⁴¹³ See: <https://pare.ee/tooandjate-uhisus/millest-alustada/>.

⁴¹⁴ See: <https://pare.ee/tooandjate-uhisus/arvamus-ja-kogemuslood/>.

⁴¹⁵ On work ability coordinators as support for the employer, see: <https://www.te-palvelut.fi/employers/find-an-employee/support-recruitment/work-ability-coordinator-employer>.

⁴¹⁶ VATES (2022), Disability Employment Forum, <https://www.vates.fi/vates/tapahtumat/disability-employment-forum-3.html>.

In France, the occupational doctor plays a key role in the organisation of reasonable accommodations. Under the Labour Code ‘any employee may, when he anticipates a risk of unfitness, request a medical examination with the aim of initiating a process of accommodation in employment’.⁴¹⁷ The doctor can make diagnoses and request further examinations to determine the suitability of the work station in light of the employee’s state of health. The doctor can give advice and recommend adaptations to the work station, as well as draw on the expertise of other experts, including consultants, ergonomists, experts within the social security system or civil society. Further information about the bodies active in the field of health and safety and improving working conditions are included in the EDE country report for France. A company’s disability manager can also be involved in decisions about reasonable accommodations, at the request of the employee.⁴¹⁸ Other relevant partnerships regarding the making of reasonable accommodations can involve trade unions through branch, sector or company agreements.⁴¹⁹

In particularly complex situations a French employer can receive advice from an expert who analyses the work situation and makes proposals for specific accommodations.⁴²⁰ The expert can:

- identify the work-related tasks that are particularly restrictive and/or unsuitable for the person with a disability who is employed;
- analyse the characteristics of the employer (economic and production conditions, working conditions, risks to health and safety, etc.), as well as the functional, cognitive and psychological capacities of the person with a disability;
- clarify the exact nature of the difficulties experienced by the person with a disability and recommend organisational and/or technical adaptations to allow a better fit between the person with disability and his/her working environment;
- set in place a provisional amount of support.

The service is available to employers on the recommendation of a Cap emploi employment advisor or an employment agency. The employment agency must have signed an agreement with the Fund for the Integration of Persons with Disabilities in Public Services (*Fonds pour l’insertion des personnes handicapées dans la fonction publique – FIPHFP*) to receive support. The service can also be carried out by a regional delegation of Agefiph at the request of a private employer or a public employer who has signed an agreement with the FIPHFP. It is also possible to apply for support for an ergonomic study through FIPHFP and social security bodies.⁴²¹ Agefiph also

⁴¹⁷ Article L4624-1 Labour Code. See:

https://www.legifrance.gouv.fr/codes/article_lc/LEGIARTI000033024922/.

⁴¹⁸ See: <https://www.agefiph.fr/actualites-handicap/les-missions-du-referent-handicap-renforcees>.

⁴¹⁹ Ministry of Labour, *Practical guide: Approved agreements for the employment of workers with disabilities (Guide pratique, Les accord agréés en faveur de l’emploi des travailleurs handicapés)*, p. 39, <http://www.handipole.org/IMG/pdf/-284.pdf>.

⁴²⁰ Preliminary study for the design of work accommodation (*Etude préalable à l’aménagement des situations de travail – EPAAST*). See: <https://www.agefiph.fr/aides-handicap/etude-prealable-lamenagement-des-situations-de-travail>.

⁴²¹ See: <https://travail-emploi.gouv.fr/emploi-et-insertion/prevention-maintien-emploi/salarie-travailleur-independant-ou-agent-public/adapter-son-poste-de-travail/article/amenagement-du-poste-de-travail-par-l-etude-ergonomique>.

offers opportunities to employers to share their experience, either directly⁴²² or through their website.⁴²³

These partnerships and related support seem to be having a positive impact, as almost 11 000 employees were able to remain in work in the first half of 2021 with the support of Cap emploi.⁴²⁴ The job retention rate, calculated as a percentage of successful job retention for all the cases closed during the reference period, excluding exogenous causes (relocation, death, etc.), was 94 % for the year. In spite of these supports and partnerships, research reveals that unfitness to work is the primary reason for dismissal.⁴²⁵

In Germany, technical advisory services provided by integration offices advise employers, severely disabled employees and occupational integration teams on technical and organisational issues relating to the employment of severely disabled persons, including ergonomics, accessibility, workplace suitability and workplace design. When dismissal is considered, the technical advisory service provides expert technical advice on options for continued employment, which can include advice on providing reasonable accommodations.⁴²⁶ Integration offices⁴²⁷ or rehabilitation service providers⁴²⁸ can also appoint integration assistance services to support severely disabled employees enter and remain in employment in the general labour market. These services are important contacts for employers. They advise and inform employers on all matters relating to the employment of severely disabled people, including the individualised accessible design of workplaces, psychosocial issues and possible benefits, and offer support the employer when applying for grants or subsidies to cover related costs. Once a severely disabled person is employed, the assistance services can provide on-site support.⁴²⁹

A further important partner for German employers is the representative body for severely disabled employees (*Schwerbehindertenvertretung* – SBV), which is the elected body representing the interests of severely disabled employees and employees with equal status. All companies which employ at least five severely disabled persons on a more than temporary basis are obliged to establish a representative body for severely disabled persons.⁴³⁰ The SBV must be consulted by

⁴²² See: <https://www.agefiph.fr/evenements-handicap/seeeph-table-ronde-information-conseil-autour-de-lamenagement-de-poste>.

⁴²³ See: <https://www.agefiph.fr/centre-de-ressources/accueil>.

⁴²⁴ See: https://www.agefiph.fr/sites/default/files/medias/fichiers/2021-10/Agefiph-TB-1sem21_BD.pdf.

⁴²⁵ Fondation Malakoff Humanis (2021), *Disabilities in Companies (Le handicap en entreprise: Enseignements issus de l'étude OpinionWay)*, <https://fondationhandicap.malakoffhumanis.com/sites/sfh/files/files/mh-fondation-handicap-etude-emploi-personnes-situation-handicap-2022-311.pdf>. Note that the number of companies surveyed was 201.

⁴²⁶ See position paper of the technical advisory services of the integration offices (*Positionspapier der Technischen Berater der Integrationsämter*) (2017), https://www.bih.de/fileadmin/user_upload/TBD_Positionspapier_2017.pdf.

⁴²⁷ Section 185(3) No. 3 SGB IX.

⁴²⁸ Section 49(6) No. 9 SGB IX.

⁴²⁹ See also *Bundesarbeitsgemeinschaft der Integrationsämter und Hauptfürsorgestellen* (Federal Association of Integration Offices and Main Welfare Centres) (BIH) (2018), *Die Schwerbehindertenvertretung* (the representative body for severely disabled employees), <https://www.bih.de/integrationsaemter/aufgaben-und-leistungen/integrationsfachdienst/>.

⁴³⁰ Section 177(1) SGB IX.

the employer on all relevant issues concerning the employment of individual severely disabled persons and of all persons with disabilities, and it monitors the employer's compliance with all disability laws. Moreover the company works council⁴³¹ promotes the inclusion of severely disabled persons and make sure that the employer fulfils their legal obligations, including with regard to reasonable accommodation.⁴³² In addition, the employer must appoint an inclusion commissioner whose task it is to support the employer in complying with their legal obligations.⁴³³ The employer, the inclusion commissioner, the SBV, the works council as well as the integration office and the rehabilitation service provider, are to work together to fulfil their tasks,⁴³⁴ for example by designing workplaces that are individually accessible for people with disabilities through reasonable accommodations.

The various actors mentioned above can also form a partnership to implement the aforementioned occupational integration management (BEM). This can involve making reasonable accommodations to overcome incapacity for work, to prevent renewed incapacity for work or to preserve the job of the employee concerned. The employer is obliged to carry out BEM for employees who are incapacitated for work for more than six weeks within one year.⁴³⁵ With the consent of the person concerned, the employer is obliged to first involve the works council,⁴³⁶ and, if the person concerned is severely disabled, the SBV. Where necessary, the occupational doctor is also consulted.⁴³⁷ If reasonable accommodations are being considered the employer must also consult the Federal Employment Agency, Statutory Pension Insurance and (in the case of severely disabled persons) the integration office.⁴³⁸ The works council or other interest groups and representatives of severely disabled persons can demand the implementation of BEM by the employer.⁴³⁹

A partnership is also formed when an inclusion agreement is set in place to improve the inclusion of severely disabled people in working life.⁴⁴⁰ The employer is obliged to conclude a binding inclusion agreement with the SBV, the works council and the employer's inclusion commissioner.⁴⁴¹ This agreement does not concern individualised reasonable accommodations, but does set out provisions on the participation of severely disabled persons in working life, personnel planning, workplace design, the design of the working environment, work organisation, working hours and implementation of the agreed targets.⁴⁴²

It is notable that most provisions and related partnerships in Germany only apply to people officially recognised as severely disabled or having an equivalent status. Most regulations do not apply to disabled persons who do not have this status, and adequate support still need to be found for this group and their (potential) employers.

⁴³¹ Section 176 SGB IX.

⁴³² Sections 176 and 164(4) SGB IX.

⁴³³ Section 181 SGB IX.

⁴³⁴ Section 182(2) SGB IX.

⁴³⁵ Section 167(2) SGB IX.

⁴³⁶ Section 176 SGB IX

⁴³⁷ Section 167(2) s. 4 SGB IX.

⁴³⁸ Section 167(2) s. 5 SGB IX.

⁴³⁹ Sections 178(1) s. 2 no. 1 and 167(2) s. 7 SGB IX.

⁴⁴⁰ See: BIH, *Die Schwerbehindertenvertretung*, p. 87.

⁴⁴¹ Section 166 SGB IX.

⁴⁴² Section 166(2) s. 1-2 SGB IX.

In Hungary, some private companies, such as the EU Jobs HR Group⁴⁴³ and E.ON Hungary,⁴⁴⁴ have set up partnerships with civil society organisations to support them in placing persons with disabilities in work or recruiting persons with disabilities, including with regard to providing reasonable accommodations. Profession.hu, the market-leading job advertisement digital platform⁴⁴⁵ and the Hand in Hand Foundation⁴⁴⁶ have also cooperated to establish a similar job placement cooperation strategy.⁴⁴⁷ No overall partnerships or partnerships involving or led by Government exists.

In Ireland, partnership can exist between the Public Employment Service (PES), persons with disabilities and potential employers. A case officer can be appointed to support a person with disabilities to access employment.⁴⁴⁸ The case officer can also advise the employer on necessary accommodations.

In Italy, as previously mentioned, public bodies with more than 200 employees must appoint a person in charge of integration (*Responsabile dei processi di inserimento delle persone con disabilità – RPI*).⁴⁴⁹ One role of the RPI is to help the employer to identify reasonable accommodation solutions for workers with disability.

In Latvia, PES cooperates with employers⁴⁵⁰ who hire unemployed persons with a disability who are registered with PES. PES informs employers of the available support measures. According to PES, regional branches have information about (potential) employers who are interested in hiring persons with disabilities or who are willing to share their experiences.

In Liechtenstein, the Disability Insurance Office (*Liechtensteinische Invalidenversicherung – IV*) can support employers who wish to hire an employee with a disability. Potential employers can receive advice on how to design disability-friendly workplaces and training centres, where to obtain financial subsidies for the creation and furnishing of new workplaces, as well as information on further training measures, and how to apply for Government subsidies. An assessment can also be made of the employer's needs, and employers can receive assistance in identifying suitable work based on the needs and possibilities of the potential employee. Grants to cover additional costs for initial vocational training due to disability, the costs of further vocational training for the person with a disability, and the cost of retraining can also be provided.⁴⁵¹ The Office for the Equality of Persons with Disabilities, which is hosted by the Liechtenstein Association of Persons with Disabilities (*Liechtensteinischer*

⁴⁴³ See: [Fogyatékkal élők foglalkoztatásának segítése - euJobs HR-Group \(eujobs.hr/group/\)](https://www.eujobs.hr/group/).

⁴⁴⁴ 'How to put Reasonable Accommodation into Practice, Guide of Promising Practices' (2020), <https://ec.europa.eu/social/main.jsp?catId=738&langId=en&pubId=8341&furtherPubs=yes>, p. 33.

⁴⁴⁵ See: <https://www.profession.hu/>.

⁴⁴⁶ See: <http://kezenfogva.hu/>.

⁴⁴⁷ See: <https://www.facebook.com/kezenfogva/>.

⁴⁴⁸ See: <https://nda.ie/uploads/publications/2020-NDA-independent-assessment-of-implementation-of-CES.docx>, p. 19.

⁴⁴⁹ Article 17(1.z) of Law No. 124/2015.

⁴⁵⁰ See: <https://www.nva.gov.lv/lv/pakalpojumi>.

⁴⁵¹ Costs for retraining are covered by the Disability Insurance Office (fund-based – in principle, persons who are resident in Liechtenstein under civil law and persons who are gainfully employed in Liechtenstein are liable to pay disability insurance contributions. The contribution rate is set annually by the Liechtenstein Government and divided (equally) between employer and employee.

Behindertenverband – LBV), also assists employers to make reasonable accommodations by providing advice. Lastly, the Job Integration in Liechtenstein project⁴⁵² run by the Association for Assisted Living⁴⁵³ can advise employers who employ persons with psycho-social disabilities. The employer can be trained to recognise difficulties which employees may be confronted with at an early stage, and to deal with them in a solution-oriented manner.

In Lithuania, the Valakupiai Rehabilitation Centre organises and participates in different projects and partnerships aimed at supporting employers to make reasonable accommodations. One of them is the Erasmus+ programme's Work4all project, funded by European Commission. This involves a partnership between rehabilitation centre specialists and employers. The project aims to apply an inclusive approach to job design, the essence of which is to support employers to reorganise the job functions of highly qualified employees by identifying tasks that do not require high qualifications, and transferring these functions to employees with disabilities or lower-skilled employees (job carving). During the project, employers are consulted and their needs are identified, job tasks are analysed and an evaluation is undertaken to identify which functions can be performed by less qualified people. Subsequently, a detailed description of these tasks, conclusions and proposals is prepared for the employer. Another project concerns employment of young adults with a disability.⁴⁵⁴ Employers are supported to identify problems that may appear during the integration process and are advised on how to solve them. The Valakupiai Rehabilitation Centre also organises events for employers to share best practices in accommodating workplaces for employees with disabilities and to disseminate information on what help employers can receive.

Another partnership exists between employers and the social job placement agency SOPA. This agency organises various initiatives and projects that include employers, and facilitates them in making reasonable accommodation for employees with disabilities. One of these initiatives involves the provision of Employment with Assistance services, in which SOPA mediates between employer and employee to identify and agree on suitable working conditions, and advises on how to adapt premises or working equipment. Another service that employers can receive involves support with job carving. Employers are supported in analysing work functions and identifying possible tasks for job carving.⁴⁵⁵

⁴⁵² For information on the Job Integration in Liechtenstein project, see: <https://www.vbv.li/jil-job-integration-in-liechtenstein/>.

⁴⁵³ The Association for Assisted Living (*Verein für Betreutes Wohnen – VBW*) was founded in 1989 with the aim of offering flexible support services close to home for people who find themselves in social and psychological difficulties or distress. The VBW currently serves around 400 people, including children, young people, families, adults with mental illnesses and people who find it difficult to access to the labour market.

⁴⁵⁴ Valakupiai Rehabilitation Centre, information about the project on labour market employment for young adults with a disability, <http://www.reabilitacija.lt/neigalaus-jaunimo-idarbinimas-atviroje-darbo-rinkoje/?fbclid=IwAR1uKRAsUCgaakZ2v5MqLNvNLOsej0Hc8H6x4RdyUMehWURT8CSol3rCNS>.

⁴⁵⁵ SOPA (Social employment agency), information on job carving, <https://sopa.lt/jobcarving/>.

In Luxembourg, ADEM provides a contact and advice service to all employers with 'disabled employees' on their payroll, on request.⁴⁵⁶ Occupational health services can also provide advice regarding necessary adaptations to work stations and other reasonable accommodations. Lastly, ADAPTH⁴⁵⁷ assists public and private employers with regard to reasonable accommodations relating to the accessibility of premises and workplace adaptation.⁴⁵⁸

In Ireland, employers who hire persons with disabilities through a supported employment programme⁴⁵⁹ are usually advised about reasonable accommodation by case officers from the public employment service. A job coach role is proposed within the Pathways to Work Strategy 2021-2025.⁴⁶⁰ However, the expert from Ireland could not confirm whether this role is active yet. Implementation of the agreed cross-departmental policy in relation to a coordinated programme of supported employment (Action 5.1) did not progress significantly during 2021. It is welcome to see some aspects of this policy described in the current Pathways to Work plan including the proposed job coach role within the Intreo.⁴⁶¹

In the Netherlands, 'employer service points' can advise employers on how to make reasonable accommodations, including with regard to accessing relevant financial incentives.⁴⁶²

In Poland, the Central Institute for Labour Protection–National Research Institute (CIOP-PIB), the National Disabled Persons Rehabilitation Fund (PFRON), the National Association for the Rehabilitation of Invalid and Blind Co-operatives and the Friends of Integration Association, have developed a model to support people with disabilities in the work environment. The model includes a network of actors who work directly with the employer and support them in eliminating barriers. According to the road-map document,⁴⁶³ one of the outcomes of the project will be the creation of a nationwide network to support employers to employ persons with disabilities. This support will include, among other things, an analysis to determine the adaptations needed and the financial support available. The network will be based on regional contact points located in PFRON branches and specialist support teams. Several contact points have been already established in the PFRON branches, e.g. in the region of Lesser Poland. A second network which supports employers is the Polish Organisation of Employers of Persons with Disabilities (POPON), which is the largest

⁴⁵⁶ ADEM Employment Service (*Service Employeur*), 'Prise en charge de certains frais', <https://adem.public.lu/fr/employeurs/demander-aides-financieres/embaucher-salarie-handicape-ou-reclasse/sh/Prise-en-charge-frais.html>.

⁴⁵⁷ See: <https://www.adapth.lu/j4/index.php/services/adaptation-du-poste-de-travail>.

⁴⁵⁸ See: <https://www.adapth.lu/>.

⁴⁵⁹ See: https://www.citizensinformation.ie/en/employment/employment_and_disability/supported_employment_for_people_with_disabilities.html.

⁴⁶⁰ See: <https://www.gov.ie/en/publication/1feaf-pathways-to-work-2021/#>.

⁴⁶¹ See: <https://nda.ie/uploads/publications/2021-NDA-independent-assessment-of-implementation-of-CES.docx>.

⁴⁶² *Werkgevers Servicepunten* – see: <https://www.werk.nl/werkgevers/wervingsadvies/werkgeversservicepunt/>.

⁴⁶³ See: https://www.ciop.pl/CIOPPortalWAR/appmanager/ciop/pl?_nfpb=true&_pageLabel=P47200210631538048624400&html_tresc_root_id=300009675&html_tresc_id=300009678&html_klucz=300009675&html_klucz_spis=.

association of entrepreneurs employing people with disabilities. It has been active since 1995, and brings together nearly 600 companies and institutions, employing a total of approximately 65 000 employees, including more than 35 000 persons with disabilities. POPON is also an information-sharing network, and organises training and webinars and publishes reports, including on the economic aspects of workplace adaptation. Nevertheless, a study on model partnerships to promote the employment of people with disabilities in small towns and rural areas found that actions were poorly coordinated, informal, duplicated and not very effective and that ‘employers are an important but absent partner’.⁴⁶⁴

In Portugal, the Employment Operation for Persons with Disabilities⁴⁶⁵ (*Operação de Emprego para pessoas com deficiência – OED*), partners with Fundação LIGA (non-governmental organisation and service provider), Lisbon City Council and the National Institute for Employment and Vocational Training to assist with workplace adaptations and provide other services to support job candidates and employees with disabilities, as well as the employers who hire them. During the 20 years of its existence, OED has developed alliances with 23 private companies which hire persons with disabilities. The service operates exclusively in Lisbon. A further partnership is Valor T,⁴⁶⁶ which promotes the employability of persons with disabilities nationwide. It was created by Santa Casa da Misericórdia of Lisbon, in partnership with the National Institute for Employment and Vocational Training and the National Institute for Rehabilitation. Lastly, FORMEM,⁴⁶⁷ the Portuguese Federation for Vocational Training and Employment of Persons with Disabilities, represents 50 private non-profit organisations that develop vocational training and employment programmes for persons with disabilities. FORMEM promotes socio-professional inclusive practices and is currently developing a European project on reasonable accommodation in the workplace in Portugal.

In Romania, persons with disabilities are sometimes assessed prior to taking up work in order to identify their skills and need for support. These assessments can be carried out by psychologists, social workers and / or occupational therapists trained in the application of specific skills tests (e.g. Ruward and CASPer tests).⁴⁶⁸ The assessments can result in recommendations for reasonable accommodations or support services that the person could use during employment. These skill assessments and the creation of professional profiles for persons with disabilities are provided by NGOs, although these often need to be paid for by the employer.⁴⁶⁹ NGOs can also provide ongoing support, once a person has taken up employment, including with regard to making reasonable accommodations and providing additional training.

⁴⁶⁴ Kocejko, *Modelowe partnerstwa na rzecz zatrudnienia osób z niepełnosprawnością z terenów małych miast i wsi*, https://www.aktywizacja.org.pl/images/PROGRAM/Raport_z_badiania_Modelowe_partnerstwa_M.Kocejko.pdf.

⁴⁶⁵ OED, <https://www.oed.com.pt/pt/paginainicial/>.

⁴⁶⁶ Valor T, <https://valort.scml.pt/valort/>.

⁴⁶⁷ FORMEM, <https://www.formem.org.pt/pt/>.

⁴⁶⁸ Chiriacescu and Constantinescu (Foundation for Civil Society Development), *Inclusive companies for persons with disabilities*, p. 17, https://angajare.specialolympics.ro/wp-content/uploads/2021/03/companii_incluzive_pentru_persoanele_cu_dizabilitati_fdsc_2020.pdf.

⁴⁶⁹ Chiriacescu and Constantinescu (Foundation for Civil Society Development), *Inclusive companies for persons with disabilities*, pp. 17-18, https://angajare.specialolympics.ro/wp-content/uploads/2021/03/companii_incluzive_pentru_persoanele_cu_dizabilitati_fdsc_2020.pdf.

There are no more than 30 such NGOs which provide these services. They are usually located in the bigger cities, with access to such services for employers and persons from small towns or rural areas being extremely limited. These NGO services are currently funded only through donations and grants or by individual employers, and they do not receive funding from the state or local authority budgets.⁴⁷⁰

In Serbia, the Serbian Association of Employers formed a network of employers who employ persons with disabilities in 2017. The main goals of the network are to help and support employers to hire persons with disabilities, to enhance inclusion in the workplace, to promote good practice and to exchange experiences and ideas. The network has published a guide for employers on the employment of persons with disabilities which contains a section on reasonable accommodation; however, it refers only to the legal obligation which employers are subject to, without any practical examples or guidance.⁴⁷¹ In addition, in 2021, the Forum of Youth with Disabilities launched an informal network of employers focused on the long-term and sustainable employment of persons with disabilities.⁴⁷² The network serves as a place for gathering and exchanging information and raising the capacity of employers to employ persons with disabilities. The network is based on membership, and the Forum of Youth with Disabilities provides three packages of support, depending on the chosen level of membership. Two packages include, *inter alia*, support with complying with the reasonable accommodation obligation, and an assessment of the workplace and work environment, including information and counselling on reasonable accommodation.

In Slovakia, supported employment agencies can advise employers on how to conduct job interviews or provide adapted workplaces for persons with disabilities. These agencies are frequently NGOs which provide supported employment for persons with disabilities, amongst others.⁴⁷³ However, there is limited availability of these services, and the public employment services do not usually contract out the provision of individualised services for persons with disabilities to the agencies. As a result, the number of agencies has been constantly decreasing. In addition, the Institute of Vocational Rehabilitation, which was established by the Ministry of Labour, Social Affairs and Family, provides advice and job coaching to people with disabilities and their potential employers, including advice on reasonable accommodations.⁴⁷⁴

⁴⁷⁰ Chiriacescu and Constantinescu (Foundation for Civil Society Development), *Inclusive companies for persons with disabilities*, p. 18, https://angajare.specialolympics.ro/wp-content/uploads/2021/03/companii_incluzive_pentru_persoanele_cu_dizabilitati_fdsc_2020.pdf.

⁴⁷¹ Serbian Association of Employers, *Guide for Employers for the employment of persons with disabilities*, Belgrade, October 2017, <https://www.poslodavci.rs/wp-content/uploads/2017/05/vodic-za-poslodavce-zaposljavanje-osi.pdf>.

⁴⁷² See: <https://fmi.rs/mreza-poslodavaca/>.

⁴⁷³ Act on Employment Services, as amended, <https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2004/5/>.

⁴⁷⁴ Institute of Vocational Rehabilitation for Persons with Disabilities (*Inštitút pre pracovnú rehabilitáciu občanov so zdravotným postihnutím*), <https://iprba.sk/centrum-socialnej-a-pracovnej-rehabilitacie-cspr-uvod/>.

In Slovenia, partnerships relating to accommodating workers are implicitly addressed in various projects, most of which are those financed by the European Social Fund and the European Agricultural Fund for Rural Development.

In Spain, representative organisations of persons with disabilities, through their foundations or specific departments, offer support and funding to projects to adapt workplaces and the acquisition of support projects, etc.⁴⁷⁵ In addition, trade unions can partner with employers.

In Sweden, employers who do not have the skills to investigate and identify appropriate accommodations needed by a worker with a disability, are obliged to seek support from an expert in occupational health, or an equivalent expert.⁴⁷⁶ This kind of expert support could be provided by employer organisations, occupational health care, work environment consultants or business organisations. Employers can also take out insurance, which includes professional support for accommodations. In that case support can be arranged through the insurance fund. There are about 450 occupational health care agencies around the country and about 65 % of all employees in Sweden have access to occupational health care.⁴⁷⁷ Since the regulations are vague regarding who should provide the support, and there could be several different providers, there is no national systematic follow-up to determine how the support is used, by whom and with what result.

The Swedish Public Employment Service also offers guidance to employers on work adaptations, as well as on the rehabilitation of jobseekers and the employment of those with reduced capacity for work who are in need of workplace accommodations.⁴⁷⁸ Guidance is provided by experts in vocational rehabilitation in several different fields. The guidance should be given in compliance with national legislation concerning work accommodations, such as the Work Environment Act and the Non-Discrimination Act. If the person has a disability and needs special support before employment, a designated SIUS consultant, who is a support person with special competence in supported employment, can provide support with identifying and providing an accommodation during the introduction to the workplace and in the first years of employment.

No partnerships to assist employers to make reasonable accommodations were identified in Austria, Bulgaria and Cyprus.

This review has revealed that some form of partnerships to assist employers to make reasonable accommodations exist in most European States. These partnerships often consist of advice or support in identifying appropriating accommodations. The partnerships can be formed with public bodies, such as employment agencies which have the responsibility for placing persons with disabilities in employment. However,

⁴⁷⁵ For example, Fundación ONCE; see:

https://www.fundaciononce.es/sites/default/files/convocatorias/documentos/General/2022/Guia_de_Apoyo_formulacion_Personas_Juridicas_Conv_General.pdf.

⁴⁷⁶ Section 12, AFS 2001:1.

⁴⁷⁷ Work environment information on occupational health ([Företagshälsövård – Arbetsmiljöupplysningen](#)).

⁴⁷⁸ Swedish Public Employment Service, information for employers. [För arbetsgivare - Arbetsförmedlingen \(arbetsformedlingen.se\)](#).

NGOs and employer organisations are also often involved in the partnerships. In addition to providing individualised advice on appropriate accommodations, activities undertaken by bodies offering partnerships with employers include recording all accommodations made in a data base (Belgium), providing financial assistance (Czech Republic), organising a network of companies that support each other (Denmark), establishing a network of employers who have experience of hiring persons with reduced working capacity (Estonia), providing a work coordinator to help employers identify recruitment opportunities and tasks suitable for persons with a partial work capacity (Finland), advice on continued opportunities for employment, including through the provision of reasonable accommodation (Germany), advice on how to design disability-friendly workplaces (Liechtenstein), provide mediation services between an employer and a person with a disability to identify and agree on suitable working conditions (Lithuania), and publish a guide for employers which contains a section on reasonable accommodation (Serbia). Occupational health experts are also sometimes involved in partnering with employers (e.g. in France, Luxembourg, Romania and Sweden). In Germany, the representative body for severely disabled employees, which is the elected body representing the interests of severely disabled employees at a particular company, has a role to play in this respect, as does the employee in charge of integration of persons with a disability who must be appointed by large Italian companies.

As with many of the other measures identified in this report, there is scant evidence of the effectiveness of these partnerships as assessments and evaluations are lacking.

3.3 Good practice guides for employers regarding reasonable accommodations

EDE country experts identified a wide range of good practice guides regarding reasonable accommodation which are available to, or directed at, employers. In fact, at least one good practice guide has been published in most European States. These guides can include checklists, examples of real-life accommodations and case studies. They have been published by a variety of bodies, and have sometimes been co-funded through EU resources.

In Belgium, the cooperation agreement of 19 July 2007 that was concluded between the federal and regional authorities on reasonable accommodation can be regarded as a good practice guide. The resulting document gives information about, and examples of, reasonable accommodations involving amongst others, the adaptation of the workspace, the use of specific equipment and organisational arrangements. It also specifies that a reasonable accommodation must be efficient, must ensure equal and autonomous participation of the person with a disability, and must ensure the safety of the person. The agreement contains a non-exhaustive list of criteria to determine whether an accommodation measure would constitute a disproportionate burden. This takes into account the financial impact of the measure (assessed on the basis of possible financial support from the state and the financial capacity of the employer), as well as its organisational impact, the frequency of use of the accommodation, the impact on the quality of life of persons with a disabilities more generally, the impact on the general environment or other people, the lack of appropriate alternatives, and non-compliance with other relevant legal obligations, such as building regulations. Finally, the agreement puts in place a monitoring

mechanism, requiring each authority to collect information on reasonable accommodation and examples of best practice. While the duty to provide a reasonable accommodation is found in several pieces of legislation, reflecting the federal nature of the state, the agreement is intended to be used across the state as a whole and provide guidance to employers on the duty to accommodate, as well as how to comply with that duty.⁴⁷⁹

Good Practice – Belgium

In Belgium UNIA, the Interfederal Centre for Equal Opportunities has published a detailed brochure on its website covering the legislation on reasonable accommodation at work. It describes which criteria reasonable accommodations must meet and how the reasonableness of the accommodations must be viewed on a case-by-case basis, in accordance with the provisions of the aforementioned Protocol on the concept of reasonable accommodation. Recommendations and practical tips are formulated for employers and personnel managers to help them make reasonable accommodations in practice during the selection procedure, during the career of a person with a disability, and when a person returns to work after sick leave. The brochure clarifies how a request for reasonable accommodation should be addressed, which internal and external experts can help, and what can be done in case of disagreement between employee and employer. Reference is made to the websites of the competent regional authorities which contain information on the various supports or measures that reduce the financial and organisational burden for employers who employ people with disabilities. The brochure is available in both national languages, audio description, in Flemish and French sign language on YouTube, and in an easy-to-read version.⁴⁸⁰ The brochure is of high quality and can provide guidance for many employers and mediators.

In Belgium, the website of the Walloon Agency for a Life of Quality (AVIQ) also provides employers with some examples of common reasonable accommodations or adaptations, such as alternating working positions, modifying the controls of a machine, adjusting light, reducing noise, acquiring specific equipment which takes the impairment of a worker into account (such as a telephone with amplification or a computer with voice synthesis), and improving architectural accessibility (with changes of levels, width of doors and corridors, etc.).⁴⁸¹ Other sources of information include a brochure published by the Federal Public Service Policy and Support on 'Reception and integration of an employee with a disability or a chronic illness'. The brochure includes personal testimonies and useful tips for making reasonable accommodations in the workplace for people with different types of disabilities (auditory, visual, intellectual, etc.). The brochure was drafted in consultation with interest groups for persons with disabilities and technical expertise centres.⁴⁸² The

⁴⁷⁹ Protocol of 19 July 2007 on the concept of reasonable accommodation in Belgium, *Belgian Official Gazette* 20.09.2007.

⁴⁸⁰ UNIA, 'Aan het werk met een handicap. Redelijke aanpassingen op het werk' ('Working with a disability: Reasonable adjustments at work'), <https://www.unia.be>.

⁴⁸¹ AVIQ, *Quelques exemples des mesures les plus fréquentes que les entreprises mettent en place* (Some examples of the measures most frequently implemented by companies), <https://www.aviq.be>.

⁴⁸² *Federale Overheidsdienst Beleid en Ondersteuning* (Federal public service policy and support), 'Onthaal en integratie van een medewerker met een handicap of een chronische ziekte' (Reception and integration of an employee with a disability or a chronic illness'), available at: <https://fedweb.belgium.be>.

Flemish platform *'Handicap en Arbeid'* ('Disability and Work'), which brings together associations and authorities working on disability and chronic illness, has developed a web page headed 'Work environment adaptations' which lists some possible accommodations for persons who are blind and partially sighted, deaf or hard of hearing, and persons with a physical disability, as well containing 33 personal testimonials of good practices.⁴⁸³

Lastly in Belgium UNIA organises counselling and training for human resources staff and heads of departments. The module on disability focuses on reasonable accommodations and their implementation in practice. The online tool uses videos and exercises, so that users can discover a wide range of possible accommodations, and presents a step-by-step plan to determine whether an accommodation is reasonable or not for the company or organisation.⁴⁸⁴

Good Practice – Croatia

In Croatia, the Institute for Expert Evaluation, Professional Rehabilitation and Employment of Persons with Disabilities has published three handbooks containing recommendations for reasonable accommodation at the workplace in 2018,⁴⁸⁵ 2019⁴⁸⁶ and 2021.⁴⁸⁷ The handbooks draw on experiences of employers who employ persons with disabilities. They contain advice and illustrate the application of reasonable accommodations in daily work and in consultation with persons with disabilities. The handbooks are intended for professionals, employers and everyone who works directly and indirectly with persons with disabilities, as well as for persons with disabilities themselves. The Ombudsperson for Persons with Disabilities has identified the handbooks as being very useful.⁴⁸⁸

The EDE expert from the Czech Republic, Jan Šiška, notes that there are only a few examples of good practices guides in the country. This can be interpreted as a result of the limited attention given to reasonable accommodation by relevant stakeholders. Nevertheless, some publications address reasonable accommodation to some degree, and these are mentioned below (Section 3.4).

In Denmark, there are several sources of information on good practice. Cabi provides information for employers regarding the employment of persons with disabilities on its website, and is currently highlighting the opportunities that working from home during the coronavirus pandemic provided for employing people with mobility disabilities. It

⁴⁸³ See: <https://www.handicapenarbeid.be>.

⁴⁸⁴ See: <https://www.unia.be>.

⁴⁸⁵ ZOSI (2018), A handbook with recommendations for reasonable workplace accommodation I (Priručnik s preporukama za razumnu prilagodbu radnog mjesta I), https://www.zosi.hr/docs/prirucnik_s_preporukama_za_razumnu_prilagodbu_radnog_mjesta.pdf.

⁴⁸⁶ ZOSI (2019), A handbook with recommendations for reasonable workplace accommodation II (Priručnik s preporukama za razumnu prilagodbu radnog mjesta II), https://www.zosi.hr/docs/prirucnik_s_preporukama_za_razumn_prilagodbu_radnog_mjesta_ii.pdf.

⁴⁸⁷ ZOSI (2021), A handbook with recommendations for reasonable workplace accommodation III (Priručnik s preporukama za razumnu prilagodbu radnog mjesta III), https://www.hzz.hr/app/uploads/2022/09/ZOSI-prirucnik_s_preporukama_za_razumnu_prilagodbu_radnog_mjesta_iii-1.pdf.

⁴⁸⁸ Ombudsman for Persons with Disabilities (2021), Report of the Ombudsman for 2020 (*Izvešće o radu Pravobraniteljice za osobe s invaliditetom za 2020. godinu*), p. 159 <https://posi.hr/wp-content/uploads/2023/05/Izvjescje-o-radu-Pravobranitelja-za-osobe-s-invaliditetom-za-2020.-godinu.pdf>.

also provides information on how employers can obtain advice and counselling from Cabi's consultants, as well as a book on dealing with stress, which can be downloaded from the website. Furthermore, Cabi provides guidance on applying UN Sustainable Development Goal 8 (Decent Work for All). In addition, Cabi's website contains an accessible overview of the legislation on active employment measures, information on how employers can recruit in a socially responsibility way, and information on how to recruit unemployed people who have difficulty finding work.

The Danish National Board of Social Services (*Socialstyrelsen*) has launched a Knowledge Platform on disability and employment for use in concrete situations.⁴⁸⁹ The Platform collects and disseminates knowledge in the field, and provides routes for entry to business leaders and employers, municipal leaders and caseworkers, as well as for persons with disabilities. Employers can, among other things, consult a guide on technological support and find an overview of disability compensation schemes, tools and support. The Ministry of Employment previously established a website called '*Handicap og Job*',⁴⁹⁰ which allowed access for employers, individuals and job centres. Employers⁴⁹¹ were able to find information about personal assistance, aids, wage subsidies for new graduates and mentor support. They could also download a 12-page brochure on recruiting employees with a disability. The website also provided examples of successful projects. The website was shut down in January 2022.

In Estonia, the Unemployment Insurance Fund published a good practice guide entitled 'Examples of adjustment of working places and assistive devices for persons with disabilities' in 2009.⁴⁹² The guide contains a collection of illustrated short stories about persons with disabilities in employment, focusing on the accommodations that have been made to facilitate their employment (such as the construction of ramps and the widening of doorways) and assistive devices they use at work (such as a screen reader, Braille display or a wheelchair stair climber). Information is also provided on the respective services offered by the Estonian Unemployment Insurance Fund to facilitate the employment of persons with disabilities.

In France, a 2012 guide published by Agefiph can be regarded as reflecting good practice, even though it is now somewhat out of date.⁴⁹³ The guide, 'Adapting the work situation of an employee with disability', contains some useful clarifications, general advice and policy recommendations for the implementation of reasonable accommodations. It makes a typology of accommodations, gives some methodological guidance and offers advice about how to manage an accommodation plan so that all stakeholders (employers, persons with disabilities and other employees) are involved, and highlights the potential need for monitoring and training. The guide also explains the roles of the different partners in making an accommodation and gives some information about the support that can be given to

⁴⁸⁹ See: <https://socialstyrelsen.dk/tvaergaende-omrader/vidensplatform-om-handicap-og-beskaeftigelse>.

⁴⁹⁰ See: <https://www.star.dk/indsatser-og-ordninger/handicapomraadet/hjemmesiden-handicap-og-job/>.

⁴⁹¹ See: <https://www.star.dk/til-virksomheder/medarbejdere-med-handicap/>.

⁴⁹² See: <https://www.yumpu.com/xx/document/read/13949083/tookohtade-naidiskohandused-ja-abivahendid-puuetega-inimestele>.

⁴⁹³ AGEFIPH booklets, September 2012, 'Adapting the work situation of an employee with disability', https://www.handipole.org/IMG/pdf/Agefiph_cahiers_sept12.pdf.

employers. Lastly it contains information on relevant case studies,⁴⁹⁴ and describes the whole process of making a reasonable accommodation.

A second relevant publication was published by the Defender of Rights in December 2017.⁴⁹⁵ This guide contains examples of relevant court judgments. Using examples from court cases, it clarifies that if an employer does not provide evidence that he/she has sought support from the appropriate organisations to identify workable reasonable accommodations, the employer can be considered in breach of the duty to provide reasonable accommodation. The simple fact of contacting the support service SAMETH (*Service d'Appui au Maintien dans l'Emploi des Travailleurs Handicapés*) by telephone does not constitute proof of effective research into a possible reasonable accommodation, and can therefore not justify a decision to dismiss on the grounds of unfitness for work. Good practices involving accommodations in the form of technical and organisational measures are also identified. Examples of technical measures that illustrate good practice are:

- adaptation of the work station itself, involving, for example, adapting equipment (video magnifier, ergonomic seat, etc.) or installing software which can be used by people with visual impairments;
- equipment for communication with people with sensory impairments;
- use of simple symbols for people with intellectual disabilities; and
- integration of a contrasting colours in the environment to improve the mobility of visually impaired persons.

Examples of organisational measures that illustrate good practice are:

- teleworking (made possible by technological progress in more and more work situations);
- human assistance: personal or professional assistance (sign language interpreter or completed spoken language coder), tutor, pair work, etc.;
- organisation of working hours, for example in the form of part-time work, out-of-sync working hours in relation to the rest of the team (individualised hours: exception to the application of a collective schedule);
- more frequent breaks during the working day (e.g. for workers with diabetes: extra breaks for eating or insulin injections);
- communication in simplified language for people with intellectual disabilities;
- sitting (for a work station that is usually standing);
- translation of work instructions into sign language or language that is easy to read and understand;
- adaptation of the company's general rules on internal mobility;
- assignment to a post that is geographically close to the home or place of care of the worker with disability;
- adaptation of the vehicle of the person with disability to enable him or her to travel to and from work when public transport is not accessible;

⁴⁹⁴ See: <https://www.emploiennous.fr/les-aides/travailleur-handicape/sameth/>.

⁴⁹⁵ Defender of Rights, 'Employment of persons with disabilities and reasonable accommodation: The obligation of reasonable accommodation as a guarantee of equal treatment in employment – We are all equal before the law', https://www.defenseurdesdroits.fr/sites/default/files/2023-08/ddd_guide_aménagement-raisonnable_20171205.pdf.

- choice of locations for company meetings, taking into account the needs of all workers (accessibility of premises and communication devices);
- team restructuring;
- distribution of tasks within a team; and
- measures to raise the awareness of teams about disability.

The guide also explains the reasonable accommodation obligation with regard to the notion of disproportionate cost, as well as providing other practical information.⁴⁹⁶ The guide explains the difference between positive action measures, under which employers may favour a person with disabilities, and the obligation to provide a reasonable accommodation, which guarantees equality of treatment. It also clarifies the difference between accessibility and accommodation. For example, it explains that the reasonable accommodation measures that employers are expected to take are not standard measures targeted at persons with disabilities as a whole, but refer to specific situations, aiming to make it possible for an individual with a disability to access and keep a job corresponding to his or her qualifications. It specifies that accommodations are not limited to ergonomic measures, and encompass any measure leading to equality of treatment in all work and employment situations. It states that a technical impossibility to make a workplace accessible in the scope of general accessibility does not exempt an employer from the obligation to provide a reasonable accommodation. It clarifies the link between reasonable accommodation and general safety obligations. It sets out the characteristics of persons with disabilities who can benefit from reasonable accommodations, career stages as they relate to the reasonable accommodation duty, and how the obligation applies at every stage of employment, as well as the process of setting up the accommodation, from the identification of needs to the feasibility assessment and sanctions incurred by the employer in the event of failure to comply with the reasonable accommodation obligation. The guide also provides concrete examples of accommodations and of court cases.

In Germany, various good practice guides exist. Two such guides are the publication '*Schwerbehinderte Menschen im Betrieb: Ein Ratgeber für Arbeitgeber*' ('Severely disabled people in the workplace: A guide for employers')⁴⁹⁷ and the brochure '*Fair in den Job! Leitfaden für diskriminierungsfreie Einstellungsverfahren*' ('Guide to discrimination-free recruitment procedures').⁴⁹⁸

The first guide was published by the Federal Employment Agency and the Federal Association of Integration Offices and Main Welfare Centres in June 2017. The guide is an important source of information on reasonable accommodation for employers who train or employ people with a disability, including persons with a severe disability. The guide covers the various phases of training, recruitment and employment, and contains information on support instruments and application processes. Finally, the

⁴⁹⁶ Defender of Rights, 'Employment of persons with disabilities and reasonable accommodation: The obligation of reasonable accommodation as a guarantee of equal treatment in employment – We are all equal before the law', https://www.defenseurdesdroits.fr/sites/default/files/2023-08/ddd_guide_aménagement-raisonnable_20171205.pdf.

⁴⁹⁷ See: https://www.arbeitsagentur.de/datei/dok_ba013802.pdf.

⁴⁹⁸ See: https://www.antidiskriminierungsstelle.de/SharedDocs/downloads/DE/publikationen/Leitfaeden/leitfaeden_fair_in_den_job.pdf?__blob=publicationFile&v=3.

guide refers to the counselling services offered by employment agencies, job centres and integration offices. The guide is available on the websites of relevant stakeholders.

The second guide was published by the Federal Anti-Discrimination Agency in 2019. The Anti-Discrimination Agency is an independent point of contact at the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth for persons affected by discrimination. It was produced in accordance with the General Equal Treatment Act (AGG) and is a key source of information on reasonable accommodation. The publication focuses on recruitment procedures and is aimed at employers in small, medium-sized and large companies, managers, staff and works councils, staff in AGG complaints offices and equality, diversity and disability officers. The guide addresses discrimination in working life based on a person's ethnic origin, gender, religion or belief, disability, age and sexual identity. However, there are also explicit references to people with disabilities and chronic illnesses. The publication contains concrete recommendations for action and examples drawing on case law, and can be found on some of the websites of the target groups mentioned, including associations, consultancies and public institutions.

A third source of information on good practice is the *'Inklusion gelingt'* ('Inclusion succeeds') internet platform which contains recommendations for action, an overview of support measures, the contact addresses of central service providers and authorities, practical examples of reasonable accommodations, publications and events targeted at employers. It is maintained by the umbrella organisations of German business and is hosted by the Federal Ministry of Labour and Social Affairs.⁴⁹⁹

In Greece, a guide on implementing reasonable accommodation was published in the framework of the Regional Operational Programme of Central Macedonia (2014-2020) which was co-funded by European Social Fund.⁵⁰⁰ The guide outlines a step-by-step approach for implementing reasonable accommodation involving:

- determining functional limitations in relation to the job description and the kind of support required to perform work-related duties;
- determining the type of reasonable accommodation required in consultation with the employee with disabilities;
- implementing the accommodation, taking into consideration the needs and preferences of the employee with a disability as far as possible; and
- monitoring whether the adaptation put in place enables the employee with disabilities to perform their duties on an equal basis with others, and making adjustments as necessary.

⁴⁹⁹ See: <https://www.inklusion-gelinkt.de/>.

⁵⁰⁰ European Centre of Constitutional Law (2019), *Guide on the Employment of Persons with Disabilities*, Athens, NCPD, <https://paratiritirioanapirias.gr/storage/app/uploads/public/5f8/755/bf3/5f8755bf32777484052933.pdf>.

The guide contains examples of reasonable accommodation by type (e.g. built environment, staff regulations, re-training and provision of assistive technology) and by type of impairment (mobility, visual or hearing).⁵⁰¹ There are also brief guidelines on recruiting, retaining and evaluating the performance of employees with disabilities and a disability-friendly business checklist for self-assessment and practical information, including contact details, regarding the support measures and services available from the Ministry of Labour and the Public Employment Service.

In Hungary, the Association of the Deaf and Hard of Hearing has published a list of best practices on reasonable accommodation.⁵⁰² It includes interviews with human resources leaders of branches of large international companies. The web guide is quite short, and only contains the interviews.

In Iceland, good practice guidance is communicated in a 17-minute video produced by the DPO *Landssamtökin Proskahjálp* (Iceland's National Association of People with Intellectual Disabilities). This video (*'Réttindi fatlaðs fólks á vinnumarkaði'* – 'The Rights of Disabled People in the Labour Market')⁵⁰³ is aimed at employers. It explains the relevant legislation and its key aims and purposes, and addresses the CRPD and accessibility and reasonable accommodation. The guide provides some concrete examples of how employers could accommodate people with intellectual and developmental disabilities, as well as neurodivergent people, in the workplace.

In Ireland, the Human Rights and Equality Commission has published a Disability Resource Pack⁵⁰⁴ that provides advice and information on positive actions for the recruitment and retention of people with disabilities in the public sector, including practical information on how to provide reasonable accommodations. Moreover, the National Disability Authority has published 'Retaining employees who acquire a disability: A guide for employers'⁵⁰⁵ to inform private sector employers about how to help employees who have acquired a disability to stay in work. It provides information on, amongst other things, the various grants available for employers to fund reasonable accommodations. Lastly, the Health and Safety Authority has published a guide 'Employees with Disabilities: An employer's guide to implementing inclusive health and safety practices for employees with disabilities'.⁵⁰⁶ It provides information on how inclusive policies and practices within work environments can accommodate employees with disabilities.

⁵⁰¹ European Centre of Constitutional Law, *Guide on the Employment of Persons with Disabilities*, pp. 10-18.

⁵⁰² See: <https://akadalyugras.hu/jo-gyakorlatok/>.

⁵⁰³ *Landssamtökin Proskahjálp* (Iceland's National Association of People with Intellectual Disabilities) (2021), *'Réttindi fatlaðs fólks á vinnumarkaði'* (The Rights of Disabled People in the Labour Market), <https://www.youtube.com/watch?v=j95eK68J4G0>.

⁵⁰⁴ See: https://www.ihrec.ie/download/pdf/disability_resource_pack.pdf.

⁵⁰⁵ See: <https://nda.ie/uploads/publications/retaining-employees-who-acquire-a-disability-a-guide-for-employers.pdf>.

⁵⁰⁶ See: <https://www.hsa.ie/eng/>.

In Italy, the PARI project (the Italian Portal of Reasonable Accommodations)⁵⁰⁷ is the main database providing guidance on reasonable accommodation. It has been designed and implemented by a number of civil society organisations,⁵⁰⁸ and has been funded by the Social Foundation. PARI is aimed at public and private companies of all sizes, but it can also be useful for workers with disabilities and disability managers. It sets out the reasonable accommodations that can be implemented to overcome the barriers and limitations that people may encounter in accessing or returning to work, in being able to carry out work, in career development and in receiving training. The database sets out, in alphabetical order and by condition, the possible reasonable accommodations (which may or may not be of a technological nature) which are available on the Italian market and that are associated with specific conditions. The 'Topics' section provides two alphabetical lists: one by topics and one by limitations. PARI also refers to a specific portal called SIVA.⁵⁰⁹ This is the Italian portal for information and guidance on technical aids for the autonomy, quality of life and participation of people with disabilities. It also contains a systematic and updated overview of assistive technologies available in Italy and Europe. The project was launched in March 2021.

In Lithuania, the Office of the Equal Opportunities Ombudsperson together with the Human Rights Monitoring Institute have published a guide on 'Reasonable Accommodation for Persons with Disabilities – how to implement in the workplace'.⁵¹⁰ The guide contains useful practical information for employers (as well as employees) on how reasonable accommodation should be understood and implemented inside the organisation. The guide provides practical advice on how to adapt the physical environment and other conditions in order to meet the needs of people with disabilities. Organisational solutions are also identified, such as flexible work schedules and regimes, mentoring programmes, and personal and individual assistance for employees with disabilities. The same bodies produced a second guide in 2020 entitled 'Equal opportunities in the workplace: a guide for employers'.⁵¹¹ One of the topics covered is reasonable accommodation. The guide provides practical advice on how to adapt the physical environment and other conditions in order to meet the needs of people with disabilities. The website of the Lithuanian Office of the Equal Opportunities Ombudsperson (www.lygybesplanai.lt) also provides information for employers on how to adapt the working environment for people with disabilities.⁵¹² The information covers both practical and theoretical aspects. Lastly, the Office of the Equal Opportunities Ombudsperson⁵¹³ introduced the 'Equal Opportunity Ruler' in

⁵⁰⁷ See: <https://paritalia.it/>.

⁵⁰⁸ *Abilitando Onlus*, the Disability Management Federation, the Solaris Work and Environment Cooperative and the Fedora Association.

⁵⁰⁹ See: <http://portale.siva.it/it-IT/home/default>.

⁵¹⁰ Office of the Equal Opportunities Ombudsperson/ Human Rights Monitoring Institute (2020), *Reasonable Accommodation for Persons with Disabilities – how to implement in the workplace*, (*Tinkamas sąlygų pritaikymas žmonėms su negalia – kaip tai įgyvendinti darbovietėje*), https://lygybe.lt/data/public/uploads/2021/01/salygu_pritaikymas.pdf.

⁵¹¹ Office of the Equal Opportunities Ombudsperson/Human Rights Monitoring Institute (2020), 'Equal opportunities in the workplace: a guide for employers' (*Lygios galimybių Darbovietėje – Vadovas darbdaviams*), http://hrmi.lt/wp-content/uploads/2020/11/LygiuGalimybiuVadovas_A53mm-LT-WEB-4-1.pdf.

⁵¹² See Office of the Equal Opportunities Ombudsperson website: <https://www.lygybesplanai.lt/tinkamu-salygu-pritaikymas-zmonems-su-negalia/>.

⁵¹³ See: https://equineteurope.org/author/lithuania_eoo/.

March 2020. This is a free assessment tool which provides a detailed report and recommendations on how to ensure equal opportunities in practice.⁵¹⁴

In Luxembourg, (Handi)Cap' Emploi has published 'The Practical Guide to Disability in the Workplace'.⁵¹⁵ This provides employers with information on a range of topics, including the provision of reasonable accommodations. This e-book is a unique source of information on good practice in Luxembourg.

In Malta, CRPD Malta published 'Disability & Employment in Malta: Employers' Guidelines' in 2021.⁵¹⁶ The guidelines set out the legal definition of 'reasonable accommodation', as well as explaining what a reasonable accommodation entails and giving examples of how accommodations can be achieved. The guide explains how reasonable accommodation can challenge stereotypes held about employees with disabilities, and where to find further guidance on providing reasonable accommodation.

Good Practice – The Netherlands

In the Netherlands, the Coalition for Technology and Inclusion⁵¹⁷ has published a guide on the digital innovations and equipment which can be used to make reasonable accommodations, including information on how to use them and where to purchase them.⁵¹⁸ The Coalition is a partnership that was formed in 2018 by the UWV, research institutes, private employers, representatives of employer organisations, the Ministry of Social Affairs and Employment and a national council of recipients of unemployment and disability benefits. It funded about 15 pilot projects which tested the usability of digital innovations and equipment to provide reasonable accommodations on a trial basis, and the guide was based on the experienced gained through these projects.

In Poland, a number of good practice guides were identified. The guide 'Count on work: Accessible workplaces' (*Postaw na pracę. Dostępne miejsca pracy*)⁵¹⁹ was published by the Activation Foundation, which is a well-established Polish NGO supporting the labour market participation of persons with disabilities and directly working with employers. This guide contains information on good practices in employing persons with four types of disabilities (blind persons, persons with a psychosocial disability, persons who are deaf or hard-of-hearing and persons with physical disability), and provides examples of common reasonable accommodations. The publication is presented in the form of a practical guide to help employers go through the processes of recruitment, employment and workplace adaptation.

⁵¹⁴ Equal Opportunity Ruler project website, <https://www.lygybe.lt/lt/lygiu-galimybiu-liniuote/>.

⁵¹⁵ See (Handi)Cap' Emploi - Mise en pratique dans l'entreprise, <https://indd.adobe.com/view/3f778b9e-b05a-400e-b0b5-4a1d8c49858e>.

⁵¹⁶ CRPD Malta (2021), Disability & Employment in Malta: Employers' Guidelines, <https://www.crpdmalta.org/resources/research>.

⁵¹⁷ *Coalitie voor technologie en Inclusie* (Coalition for Technology and Inclusion) – see: <https://www.technologievoorinclusie.nl/overcti/>.

⁵¹⁸ All publications by the Coalition for Technology and Inclusion are available at: <https://www.technologievoorinclusie.nl/publicaties/>.

⁵¹⁹ Fundacja Aktywizacja (2020), *Postaw na pracę. Dostępne miejsca pracy* (Count on work: Accessible workplaces), Warsaw, <https://aktywizacja.org.pl/wiedza/publikacje/broszura-dostepne-miejscapraczy/>.

Impairment specific good practice guides have also been published in Poland. The publication 'A person with a visual disability at work: A Guide for Employers'⁵²⁰ focuses on the processes of recruitment, workplace adaptation and retention of persons with low vision and blind persons. It is one of four guides for employers on adapting the work environment for people with motor, visual, hearing and intellectual disabilities. The guides are supplemented by: ErgoON–checklist, an application for the assessment of a work station for adaptation to the needs of a person with a motor, visual, hearing or intellectual disabilities; ErgoON–benefit calculator, an application for calculating the financial resources an employer will receive for employing a person with a disability; ErgoON–visualisations, an application with interactive visualisations of the possibilities for adapting the office and industrial work environment to the needs of people with motor, visual, hearing and intellectual disabilities, using virtual reality techniques; and ErgoON–design, an application that uses virtual reality techniques to create an optimal office work environment. The guides were developed through a project that was co-financed under the European Social Fund.

Lastly, the guide 'The deaf employee: A Guide for employers'⁵²¹ addresses the recruitment process, workplace adaptation, organisational culture and good practices. It also tackles diverse dilemmas that employers with disabilities may face, including how to navigate an assessment when the employee does not fulfil expectations. This guide was published by the Research and Training Centre, the Polish Deaf Association, Łódź branch, and the Fortbildungsakademie der Wirtschaft (FAW) gemeinnützige Gesellschaft mbH Akademie Chemnitz. The guide has been funded from EU funds.

In Portugal, 'Integration of persons with disabilities into the labour market: a guide for inclusion',⁵²² is a good practice guide which describes processes that should be followed by employers when hiring persons with disabilities. The guide was published in 2020 by the Metropolitan Area of Porto in collaboration with GRACE-Responsible Companies, an association of companies that seeks to support and promote corporate social responsibility and sustainability.

In Romania, various good practice guides exist which address reasonable accommodation. These include three publications from 2020: 'Hiring young persons with disabilities. Guide on good practices',⁵²³ which was developed as part of the Labour Market Employment for Young Adults with a Disability (LEAD) project, co-funded by the EEA and Norway Grants – the Fund for Youth Employment; 'Inclusive

⁵²⁰ CIOP-PIB (2019), *Osoba z niepełnosprawnością wzrokową w pracy: Poradnik dla pracodawców*, (A person with a visual disability at work: A Guide for Employers), Warsaw, <https://www.gov.pl/attachment/7563e43e-87b9-41e1-91f9-fb8f364a870b>.

⁵²¹ *Polski Związek Głuchych (PZG) (Polish Deaf Association), Łódź branch (2017), Model zwiększenia dostępu do zatrudnienia Głuchych. Głuchy pracownik Poradnik dla pracodawców (The Deaf employee: A Guide for employers)*, Łódź, https://pzglodz.pl/publikacje/Poradnik_dla_Pracodawcow.pdf.

⁵²² 'Integration of persons with disabilities into the labour market: a guide for inclusion', https://www.cm-gaia.pt/fotos/editor2/acao_social/2020/guia/guia_para_a_inclusao.pdf.

⁵²³ Health Action Overseas and others (2020), *Hiring young persons with disabilities. Guide on good practices (Angjarea tinerilor cu dizabilități. Ghid de bune practici)*, p. 1, available in Romanian at: https://issuu.com/haoromania/docs/brosura_a4_q_60_pg_bt_8.06.

companies for persons with disabilities – challenges and recommendations’,⁵²⁴ published by the Foundation for Civil Society Development, with funding from the private electricity company ENEL; and ‘Employment Guide for persons with visual impairments: Exercise to identify jobs for persons with visual impairments and practices for employers who want to become inclusive’,⁵²⁵ published by the Association of Alternative Methods of Social Integration (AMAIS). AMAIS also has a webpage dedicated to employers interested in hiring persons with visual impairments, which provides detailed information about relevant legislation and measures that may be taken to achieve this goal.⁵²⁶ In addition an older publication from 2015 focuses on reasonable accommodation: ‘Qualitative research report on reasonable accommodation for persons with mental health problems’.⁵²⁷

In Sweden, the Discrimination Ombudsman has produced a document entitled ‘Active measures in four steps – checklist for employers’, which aims to give employers tools to make reasonable accommodations in different areas, such as recruitment and working conditions.⁵²⁸ The checklist outlines four steps – examine, analyse, remedy and follow-up – and provides suggestions for non-discriminatory practices in each step.⁵²⁹ There is also an interactive guide on the Ombudsman’s website on how to follow these four steps.⁵³⁰ The Swedish organisation Prevent includes information on work adaptations and rehabilitation on its website. Prevent is a non-profit organisation owned by unions and employers⁵³¹ which aims to improve the working environment by informing and educating employers, and developing products. The website also contains a guide on work adaptation and workplace-oriented rehabilitation.⁵³² Lastly, the organisation Attention, which is made up of people with neuropsychiatric disabilities (NPF) such as ADHD, autism spectrum disorder, language disorder and Tourette’s syndrome,⁵³³ provides information, advice and examples of good practice for employers regarding the employment of people with NPF on its website. This takes

⁵²⁴ Chiriacescu and Constantinescu (Foundation for Civil Society Development), *Inclusive companies for persons with disabilities*, pp. 47-48, https://angajare.specialolympics.ro/wp-content/uploads/2021/03/companii_incluzive_pentru_persoanele_cu_dizabilitati_fdsc_2020.pdf.

⁵²⁵ Association of Alternative Methods of Social Integration (*Asociației Metodelor Alternative de Integrare Socială* (AMAIS)) (2020), *Employment Guide for persons with visual impairments: Exercise to identify jobs for persons with visual impairments and practices for employers who want to become inclusive* (*Ghid de angajare a nevăzătorilor. Exercițiul de identificare a meseriilor pentru persoanele cu deficiențe de vedere și practici pentru a ngajatorii care vor să devină incluzivi*), available (in Romanian) at: https://ghid.amais.ro/download/ghidul/?unlock_code=ae4746ea2e9f6673155bb69518fb64c3.

⁵²⁶ See: <https://ghid.amais.ro/pentru-angajatori/>.

⁵²⁷ Estuar Foundation (2015), *Qualitative research report on reasonable accommodation for persons with mental health problems* (*Raport de cercetare calitativă privind adaptarea rezonabilă a locului de muncă pentru persoanele cu probleme de sănătate mintală*), available (in Romanian) at: <https://documente.net/document/raport-de-cercetare-calitativa-privind-adaptarea-rezonabila-a-locului-de.html?page=>.

⁵²⁸ Discrimination Ombudsman, checklist for employers, available at: <https://www.do.se/arbetsgivare-ska-forebygg-diskriminering/kontinuerligt-arbete-mot-diskriminering-fyra-steg>.

⁵²⁹ Discrimination Ombudsman, checklist for employers, available at: <https://www.do.se/download/18.277ff225178022473141e3d/1640691215112/stod-aktiva-atgarder-fyrasteg-checklista.pdf>.

⁵³⁰ Discrimination Ombudsman, interactive guide to non-discriminatory practices, available at: <https://aktiva-atgarder.do.se/>.

⁵³¹ Prevent, information about Prevent ([Om Prevent](#)).

⁵³² Prevent, information and guidelines on work accommodation ([Arbetsanpassning och rehabilitering](#)).

⁵³³ Attention, information about us ([Om oss - Riksförbundet Attention](#)).

the form of interviews with employers and articles on good practice in recruitment and work accommodations.⁵³⁴

No good practice guides for employers regarding reasonable accommodations were identified in Austria, Bulgaria, Cyprus, Latvia, Liechtenstein, Serbia and Slovenia.

This overview has revealed that at least one good practice guide regarding reasonable accommodation has been published in most European States. These guides can include checklists, examples of real-life accommodations and case studies. Such guides can play an important part in raising awareness of the duty on employers to make a reasonable accommodation for a person with a disability for both employers and persons with disabilities, and provide guidance for all interested parties on how to proceed once a request for an accommodation has been made.

A number of examples of good practice have been identified with regard to guides on reasonable accommodation. These include the brochure published by the Belgian Centre for Equal Opportunities which describes which criteria reasonable accommodations must meet, the procedure to be followed which considering a request for a reasonable accommodation, and how the reasonableness of that accommodations must be viewed on a case-by-case basis. A further example of good practice which was highlight are the handbooks containing recommendations for reasonable accommodations at the workplace published by the Croatian Institute for Expert Evaluation, Professional Rehabilitation and Employment of Persons with Disabilities. A last example of good practice highlighted in this section is the guide on digital innovations and equipment that can be used to make reasonable accommodation published by the Dutch Coalition for Technology and Inclusion. This guide focuses on tools which often play an important role in reasonable accommodations. This guide is particularly valuable as employers may not be aware of the possibilities offered by digital innovations and equipment.

While other guides discussed in this report have not been highlighted as good practice in this report, it is worth noting the existence and scope of many relevant national publications. The publication of good practice guides on reasonable accommodation targeting employers is clearly fairly common across European States, and they address many important issues. However, the impact and value of these guides depends not only the quality of their content but, importantly, on employers being aware of the existence of the guides and being willing to consult and use of them. Unfortunately, as with other instruments and interventions considered in this synthesis report, there is very little information about the impact the guides are having, and how they are received or used by employers.

⁵³⁴ Attention, information to employers ([För arbetsgivaren - Riksförbundet Attention](#)).

3.4 Other sources of information for employers regarding reasonable accommodations

In addition to the good practice guides mentioned above, there are several other sources of information on reasonable accommodation which are available in most European States. These sources of information can be published by public bodies, employers' associations, DPOs and other civil society organisations amongst others. These publications have sometimes been supported by EU funds.

In Austria, the main body responsible for providing subsidies to cover the cost of technical work aids is the Social Ministry Service. The Service has information about the scheme on its website. It also publishes a brochure and provides information in person.⁵³⁵

In Belgium, UNIA provides a database of court judgments and summaries on disability discrimination, including cases challenging a refusal to provide reasonable accommodations. Often these are cases in which the lawfulness of a dismissal is contested, partly because the possibility to provide a reasonable accommodation has not been sufficiently examined.⁵³⁶

In Bulgaria, the Agency for Persons with Disabilities provides information about the funding available to employers to support them when making certain forms of accommodations. In 2021 the Agency organised online meetings ('open doors' days) at which the funding programme was presented and participants or potential beneficiaries could ask questions. Employers' organisations were also invited to promote the programme among their members and to apply for the announced tenders.⁵³⁷

In Croatia, guidance and basic information on reasonable accommodation can be found on the web pages and printed materials of the Institute for Expert Evaluation, Professional Rehabilitation and Employment of Persons with Disabilities.⁵³⁸ In addition, an association which supports marginalised persons, including persons with disabilities (Laboratory of New ideas) has published a brochure containing information on support for employers when employing persons with disabilities.⁵³⁹ The brochure contains a chapter on adjustment of the workplace and transport to work of workers with disabilities. Other sources of information, which are often not targeted explicitly at employers, are mentioned in the EDE country report for Croatia.

⁵³⁵ See (in German): <https://www.sozialministerium.at/dam/jcr:743e88c7-45e1-4fcd-be74-31e87595cb05/Richtlinie%20Individualf%C3%B6rderungen.pdf>.

⁵³⁶ See: <https://www.unia.be>.

⁵³⁷ Agency for Persons with Disabilities, *2021 Annual report*, available in Bulgarian at: <https://ahu.mlsp.government.bg/home/>.

⁵³⁸ *ZOSI (2022), Incentives*.

⁵³⁹ *Laboratorij inovativnih ideja* (Laboratory of New Ideas) (2021), 'Incentives for employers in the employment of persons with disabilities: Brochure for employers' (*Poticaji za poslodavce pri zapošljavanju osoba s invaliditetom Brošura za poslodavce*), https://lii.hr/wp-content/uploads/2021/12/brosura_poslodavci.pdf.

In Cyprus, some EU funded projects focus on developing the capacity of various parties, including employers to provide accessibility for persons with disabilities.⁵⁴⁰

In the Czech Republic, a regional authority has published a guide for the inclusion of persons with disabilities.⁵⁴¹ The guide aims to support the authority's administration to identify potential employment opportunities for person with disabilities, and to make reasonable accommodations, with the aim of preventing potentially discriminatory practices. The website of the Czech Institute of Occupational Safety draws attention to ergonomics in its website 'Ergonomics of the workplace for persons with disabilities: procedures for evaluating the quality of the workplace of persons with disabilities'.⁵⁴² Lastly, some Czech academics are devoting attention to reasonable accommodation in the study 'Barrier-Free Work Environment'.⁵⁴³

In Denmark, the Danish Agency for Labour Market and Recruitment (STAR) runs the Job & Handicap programme.⁵⁴⁴ Among other things, STAR runs free basic courses for job centre employees on disability compensation schemes available to employers.⁵⁴⁵ Job centre employees are then better placed to provide employers with advice and support. The Danish Disabled Person's Organisation, DHF, has carried out a nationwide information campaign⁵⁴⁶ to disseminate information and create awareness about the disability compensation schemes, with reference to STAR's information page. DHF has also carried out a nationwide information campaign⁵⁴⁷ for the National Board of Appeal (*Ankestyrelsen*), in collaboration with a number of employer organisations and the municipalities, to raise awareness about the law on reasonable accommodation and to help employers avoid getting into difficulties when hiring, retaining or dismissing employees with disabilities.

In Estonia, the website of the Unemployment Insurance Fund provides information and guidance on measures and services to support the employment of persons with reduced working capacity.⁵⁴⁸ These services include support for the adaptation of work premises and equipment, the provision of aids and equipment and working with a support person. The website includes an illustrated section with examples of workplace accommodations and work-related technical aids⁵⁴⁹ which have been

⁵⁴⁰ An example of such a project is ENTELIS+ (<https://entelisplus.entelis.net/>).

⁵⁴¹ Vysočina Regional Authority, '*Manuál pro začleňování osob se zdravotním postižením Krajský úřad Kraje Vysočina*' (Handbook for the Inclusion of People with Disabilities), available at: https://m.kr-vysocina.cz/assets/File.ashx?id_org=450008&id_dokumenty=4094235.

⁵⁴² See: <https://zsbozp.vubp.cz/pracovni-podminky/specificke-skupiny-zamestnancu/zamestnavani-zdravotne-postizenych/417-ergonomie-pracovniho-mista-pro-hendikepovane-osoby>. See also: Skřehot, P. et al, (2009), *Ergonomie pracovních míst a pracovní podmínky zaměstnanců se zdravotním postižením (Ergonomics of jobs and working conditions of employees with disabilities)*, p. 181, available at: <https://vubp.cz/soubory/produkty/publikace-ke-stazeni/ergonomie-pracovnich-mist-a-pracovni-podminky-zamestnancu-se-zdravotnim-postizenim.pdf>.

⁵⁴³ Geržová Y. (2014), *Pracovní prostředí bez bariér (Barrier-free work environment)*, Technical University of Brno, Faculty of Architecture, available at: https://www.vut.cz/en/people/yvona-boleslavska-105558/publikace?aid_redir=1.

⁵⁴⁴ See: <https://star.dk/handicap>.

⁵⁴⁵ See: <https://star.dk/om-styrelsen/nyt/aktivitetskalender/specialfunktioner-job-handicap-aktivitetskalender/grundkursus-om-de-handicapkompenserende-ordninger/>.

⁵⁴⁶ See: www.brugdem.dk.

⁵⁴⁷ See: www.fleksjob.nu.

⁵⁴⁸ See: <https://www.tootukassa.ee/en/vahenenu-toovoimega-inimese-tootamise-toetamine>.

⁵⁴⁹ See: <https://www.tootukassa.ee/en/article/examples-work-related-technical-aids-and-workplace-adjustment>.

provided by the Estonian Unemployment Insurance Fund, and some thematic short videos, e.g. on disability-related counselling for employers⁵⁵⁰ and on work-related technical aids.⁵⁵¹ The Unemployment Insurance Fund also organises regular information seminars and webinars for employers to share good practices and to encourage employers to hire persons with disabilities. Such seminars are arranged on site at different companies and in different working environments. The seminars include discussions about how to eliminate barriers with minimal accommodations. Employers with positive experience of hiring persons with disabilities share their experiences, including on how work tasks or the work environment have been adapted, and which support services have been used. Feedback reveals that the awareness of employers is increasing, but there is no direct evidence about how much the awareness-raising seminars have increased the employment of persons with disabilities. The working life portal of the Estonian Labour Inspectorate, which includes information on the working environment, labour rights and labour relations, also provides information on the obligations of employers.⁵⁵² The website explains, amongst other things, employers' responsibilities as regards adjustment of workplaces to meet the needs of employees with disabilities.

In Finland, the National Institute for Welfare and Health has published a handbook on disability services in various national languages.⁵⁵³ The handbook provides information on disability services for employment and employment activities.⁵⁵⁴ The VATES Foundation has also compiled contact information on relevant organisations and their employment focal points.⁵⁵⁵ In addition the Foundation has published a guide on the employment of persons with disabilities that includes information on reasonable accommodation,⁵⁵⁶ and a guide specifically for recruiting part-time workers with disabilities.⁵⁵⁷ The Finnish Association on Intellectual and Developmental Disabilities provides information on financial support that is available from municipalities.⁵⁵⁸ Lastly, a Finnish webpage, 'Easy Steps towards Working Life' explains the means and methods for modifying work for a worker with a disability. This project was implemented with support from the European Social Fund, and was coordinated by the Finnish Institute for Health and Welfare.⁵⁵⁹

⁵⁵⁰ See:

<https://www.youtube.com/watch?v=IwOmFh9SDKY&list=PLFWky0KrstphNDdkglGHHBsWmZRhMOATQ&index=4>.

⁵⁵¹ See: <https://www.tootukassa.ee/et/teenused/vahenenud-toovoimega-inimesele/tooalane-abivahend>;

https://www.youtube.com/watch?v=fTX4CdC_BOc&list=PLFWky0KrstphNDdkglGHHBsWmZRhMOATQ.

⁵⁵² See: <https://www.tooelu.ee/en>.

⁵⁵³ THL (2022), 'What is the Online Handbook on Disability Services?', <https://thl.fi/en/web/handbook-on-disability-services/contact/what-is-the-online-handbook-on-disability-services>.

⁵⁵⁴ THL (2022), 'Työ ja työtoiminta' (Employment and employment-related activities), <https://thl.fi/fi/web/vammaispalvelujen-kasikirja/tuki-ja-palvelut/tyo-ja-tyotoiminta>.

⁵⁵⁵ VATES Foundation (2022), 'Järjestöjen työllisyyspalvelut' (Employment services of organisations), <https://www.vates.fi/ammattilaisille/jarjestojen-tuki/jarjestojen-tyollisyyspalvelut>.

⁵⁵⁶ VATES Foundation (2019), *Työn tukena* (Support for employment), <https://www.vates.fi/media/projektit/tyon-tukena/ty-f6n-tukena-koulutusmateriaali-saavutettava-pdf1.pdf>.

⁵⁵⁷ VATES Foundation (2021), 'Työnantaja, näin työllistät osatyökykyisen' (Employer, this is the way to employ a part-timer), <https://www.vates.fi/media/esitteet/ty-f6nantajaesite-2021-nettiversio.pdf>.

⁵⁵⁸ Finnish Association on Intellectual and Developmental Disabilities (2016), 'Työ' (Employment), <https://www.kehitysvammaliitto.fi/kehitysvammaisuus/tyo/>.

⁵⁵⁹ See <https://iisisti-opas.tietoelamaan.fi/en/putting-work-input-to-use-by-modifying-work-tasks/>.

In Germany, additional sources of information on reasonable accommodation include websites of Chambers of Industry and Commerce;⁵⁶⁰ the *'Inklusion gestalten'* ('Shaping Inclusion') brochure published by the Centre of Competence for Skilled Workers (KOFA);⁵⁶¹ and *'Wegweiser: Inklusion im Betrieb'* ('Guide for Inclusion in Companies'), which was created in cooperation with Aktion Mensch.⁵⁶²

In Hungary, EU projects coordinated by the National Social Policy Institute sometimes provide guidance/information on reasonable accommodation for employers.⁵⁶³

In Ireland, the newly established Employers for Change website provides information and advice for employers in relation to reasonable accommodation. DPOs and representative NGOs also provide disability awareness training to employers upon request. This is funded through the Disability Awareness Training Fund. This training covers ways in which reasonable accommodation requests can be addressed and training is provided by persons with disabilities, who can present lived experience of reasonable accommodations. Lastly, the Irish Congress of Trade Unions and IBEC have launched the Reasonable Accommodation Passport Scheme,⁵⁶⁴ which 'provides a confidential live record of the barriers people face and the accommodations that have been agreed to prevent or reduce its impact in the workplace'.⁵⁶⁵

A 2019 comprehensive review of reasonable accommodation practices in Ireland concluded that 'some employers are not aware of the extent of their procedural and substantive obligations to provide reasonable accommodation under employment equality legislation and that some employers do not have policies and procedures in place to deal with requests for reasonable accommodation'.⁵⁶⁶

The review also made the following suggestions for how employers should approach reasonable accommodations:

1. Carry out a full assessment of the needs of the person with a disability and of the measures necessary to accommodate that person's disability. It is necessary to ascertain the factual position concerning the employee's capability, including the degree of impairment arising from the disability and its likely duration. The employer may be obliged to engage with the person with a disability and obtain appropriate expert advice, including medical advice.
2. Consider with an open mind what special treatment or facilities could realistically overcome any obstacles to the person doing the job for which they are otherwise competent.

⁵⁶⁰ See: <https://www.inklusion-gelingt.de/>.

⁵⁶¹ See: <https://www.kofa.de/dossiers/inklusion-gestalten>.

⁵⁶² See: https://www.unternehmens-netzwerk-inklusion.de/news/projekt/news-projekt/news/wegweiser-inklusion-im-betrieb/?tx_news_pi1%5Bcontroller%5D=News&tx_news_pi1%5Baction%5D=detail&cHash=19f59c0f0e815dd48886632a4a3e42ea#:~:text=Der%20neue%20Leitfaden%20enth%C3%A.

⁵⁶³ See: <https://nszi.hu/efop-111-15-2015-00001/a-projekt-bemutatasa-celjai>.

⁵⁶⁴ See: <https://www.employersforchange.ie/Reasonable-Accommodation-Passport-scheme>.

⁵⁶⁵ See: <https://www.employersforchange.ie/Reasonable-Accommodation-Passport-scheme>.

⁵⁶⁶ See: <https://nda.ie/uploads/publications/reasonable-accommodations-obstacles-and-opportunities-to-the-employment-of-persons-with-a-disability1.pdf>, pp. 117-119.

3. Consult with the person concerning their request for reasonable accommodation at every stage of the decision-making process. The employee should be allowed an opportunity to influence the employer's decision and should be allowed to present relevant medical reports and submissions.
4. Have specific policies and procedures that deal with reasonable accommodations for employment candidates and employees with a disability.
5. Respond to requests for reasonable accommodation and implement any approved accommodations in a timely manner.
6. Provide requested reasonable accommodations to employment candidates and employees with a disability, in particular alternative working arrangements, subject to the proviso that these measures do not impose a disproportionate burden on the employer.⁵⁶⁷

In Italy, the most important organisation of companies (*Confindustria*)⁵⁶⁸ has promoted initiatives to raise awareness about reasonable accommodations among employers.

In Latvia, PES can provide consultations regarding the employment of unemployed persons with disabilities for employers if at least three employers have applied for this measure. Consultations are free of charge, last for three hours and focus on the communication with, and employment of, unemployed persons with disabilities. The consultations cover mobility, vision, hearing, mental and other forms of impairments; removing communication barriers and stereotypes among staff; conflict and problem solving; and other topical issues. The consultations are provided within the framework of the 'Subsidised workplaces for unemployed persons' project, which was co-funded by the European Social Fund.⁵⁶⁹ According to PES data,⁵⁷⁰ in 2019 consultations were held with 249 employers and their representatives. The PES website also contains 18 'Experience stories'⁵⁷¹ in which employers and NGO leaders share their experiences, reflections and observations regarding the employment of persons with disabilities. This includes information about the support the employer has received.

In addition to the PES services, employers can receive training from the Employers' Confederation of Latvia and organisations representing persons with disabilities. The Employers' Confederation of Latvia offers a six-hour e-learning programme entitled 'Work-life balance in a company or organisation'. One of the topics covered is 'Measures for improvement of the physical and mental wellbeing of employees with disabilities, adjustment of the working environment'. The training programme is implemented with the support of the EU's 'Rights, Equality and Citizenship 2014-2020 Programme'.⁵⁷² The website of the Ombudsman the Republic of Latvia also contains

⁵⁶⁷ See: <https://nda.ie/uploads/publications/reasonable-accommodations-obstacles-and-opportunities-to-the-employment-of-persons-with-a-disability1.pdf>, p. 118.

⁵⁶⁸ See: <https://www.confindustria.it/en>.

⁵⁶⁹ Project No. 9.1.1.1./15/I/001, 'Subsidised workplaces for unemployed persons' (duration from 2 February 2015 until 31 December 2023); see: <https://www.nva.gov.lv/lv/projekts/subsidetas-darbavietas-bezdarbniekiem>.

⁵⁷⁰ See: <https://www.nva.gov.lv/lv/konsultacijas>.

⁵⁷¹ See: <https://www.nva.gov.lv/lv/personu-ar-invaliditati-nodarbinatiba-pieredzes-stasti>.

⁵⁷² See: <https://lddk.lv/atbalsts-biznesam/e-apmacibu-programma/programmas/e-apmacibu-programma-darba-devejiem-par-darba-un-privatas-dzives-lidzsvara-wlb-aspektiem/>.

the publication 'Adjusted Working Environment for Employees with a Disability'.⁵⁷³ Furthermore, a number of websites and booklets provide information about accessibility in Latvia.⁵⁷⁴

In Liechtenstein, the group Sichtwechsel, which is made up of various organisations, associations and offices that are committed to the interests of people with disabilities, has a homepage which includes an overview of relevant partner organisations in the context of employing persons with disabilities, as well as contact points for questions.⁵⁷⁵

In Lithuania, NGOs have published some information on reasonable accommodation. The NGO Human Rights Voice⁵⁷⁶ published a 'Human Rights Guide' which provides employers with information about reasonable accommodation. According to this guide, reasonable accommodation includes adjustments at a workplace or training place, or a place where goods are sold or services are provided, that allow a person with disability to perform the tasks required, or have access to goods and services. Reasonable accommodations can include an accessible workspace, specially adapted equipment, a reserved parking space, changes to working hours, etc.⁵⁷⁷

In Malta, some private law firms publish short articles on the obligation of employers to provide reasonable accommodation and direct readers to the European Commission's guide on reasonable accommodation.⁵⁷⁸ One such online article sets out the legal obligations on employers to provide reasonable accommodation, the definition of disability, and the consequences of failing to provide such accommodation.⁵⁷⁹

⁵⁷³ Ombudsman of the Republic of Latvia (2017), *Pielāgota darba vide darbiniekiem ar invaliditāti* (Adjusted Working Environment for Employees with a Disability), https://www.tiesibsargs.lv/uploads/content/publikacijas/vadlinijas_dd_vides_pielagosana_1515490591.pdf.

⁵⁷⁴ Ministry of Welfare (2020), *Iekļaušošas vides celvedis valsts un pasvaldību iestādēm. Pieejamība – nepieciešamība dažiem, ieguvums ikvienam* (Inclusive Environment Guide for State and Local Government institutions: Accessibility – a necessity for some, a benefit for everyone). See: https://www.lm.gov.lv/sites/lm/files/content/pieejamibas_celvedis.pdf. The Apeirons website contains a section on the 'Environmental Accessibility' which provides information on the requirements for accessible environments indoors. See: http://www.videspieejamiba.lv/lat/pieejama_vid_attelos/ and the website of the Liepāja Society of the Blind also contains guidelines on accessibility. See: (2012), *Vides pieejamības vadlīnijas personām ar funkcionāliem traucējumiem (Guidelines for Environmental Accessibility for Persons with Functional Impairments)*, <https://redzigaismu.lv/files/VIDES-PIEEJAMIBAS-VADLINIJAS-Liepaja-2017-02-08.pdf>.

⁵⁷⁵ For information on the networking group Sichtwechsel see: <https://www.sichtwechsel.li/berufseinstieg>.

⁵⁷⁶ The organisation conducts research on various human rights topics, also research for implementation of human rights standards in Lithuania. Based on its research, the organisation prepares recommendations for implementation of human rights standards.

⁵⁷⁷ Human Rights Voice, 'Human Rights Guide', <https://www.zmogausteisiugidas.lt/en/themes/discrimination/what-is-discrimination/types-of-discrimination/failure-to-provide-reasonable-accommodation-and-an-accessible-environment>.

⁵⁷⁸ European Commission (2020), *How to put Reasonable Accommodation into Practice: Guide to Promising Practices*, <https://ec.europa.eu/social/main.jsp?catId=738&langId=en&pubId=8341&furtherPubs=yes/>.

⁵⁷⁹ See: <https://www.lexology.com/library/detail.aspx?g=965e473b-0880-476a-805a-65e05dd83cb1>; <https://www.mondaq.com/employee-benefits-compensation/1010416/reasonable-accommodation39-of-persons-with-a-disability-an-employer39s-perspective>;

In Portugal, Annex II of Ordinance 8376-B/2015,⁵⁸⁰ which regulates the requirements and conditions of the Inclusive Employer Award, explains the criteria that employers must meet to be recognised as inclusive. Although it does not constitute a guide for employers, this legal document provides a blueprint of what are considered to be inclusive practices. The Ordinance contains examples of good practices in four categories: (1) Recruitment, development and progression at work; (2) Maintaining and regaining employment; (3) Accessibility; and (4) Service and relationship with the community. All of these categories include measures regarding reasonable accommodation. In addition, the Portuguese Association for Diversity and Inclusion,⁵⁸¹ APPDI, has a library of resources to support employers in developing inclusive practices. It also supports projects, including Diverse and Active (Divers@s e Ativ@s), which is aimed at identifying discrimination, stereotypes and prejudices in the labour market and developing tools for promoting diversity, human rights and tolerance within organisations.

In Romania, information on reasonable accommodation is often included in documents, press releases and campaigns carried out by the National Authority for the Protection of the Rights of Persons with Disabilities.⁵⁸² General information is also provided by various other public authorities, including regional social protection agencies,⁵⁸³ and the National Agency for Payments and Social Inspection.⁵⁸⁴

In Serbia, several sources of information address accessibility, but resources on reasonable accommodation and relevant case law are still lacking. One guide for employers⁵⁸⁵ contains various testimonies (success stories) relating to the employment of persons with disabilities, from the perspective of both employers and employees. It notes that, for example, that 'minor accommodations were conducted'. The Serbian Association of Employers has also published a guide for employers on the employment of persons with disabilities which contains a section on reasonable accommodation; however, it refers only to the legal obligation which employers are subject to, without any practical examples or guidance.⁵⁸⁶

In Slovakia, a limited number of guides address reasonable accommodation, including a publication of the Slovak National Centre for Human Rights which summarises legal requirements regarding the employment of persons with disabilities at all stages of

<https://www.lexology.com/commentary/employment-immigration/malta/fenech-fenech-advocates/reasonable-accommodation-of-persons-with-disabilities-employers-perspective>.

⁵⁸⁰ See: <https://files.dre.pt/2s/2015/07/147000001/0000200016.pdf>.

⁵⁸¹ APPDI, <https://www.appdi.pt/plataforma-de-conhecimento/>.

⁵⁸² For example: *Strategic Note with detailed Recommendations on the implementation of the 2021-2027 National Strategy for Persons with Disabilities*. See: <http://anpd.gov.ro/web/wp-content/uploads/2021/02/Nota-strategica.pdf>. And the workshops carried out under the 'Strengthening the coordination mechanism for implementation of the UN Convention on the Rights of Persons with Disabilities' project. See: <http://anpd.gov.ro/web/wp-content/uploads/2021/10/Z01.04-CDPD-cadrul-conceptual.pdf>.

⁵⁸³ See, for example: http://www.dgaspbihor.ro/dgaspdbh.ro/prest_drepturi_adulti.html.

⁵⁸⁴ See: <https://www.mmanpis.ro/wp-content/uploads/2016/06/Rap.accesibilitati-2016.pdf>.

⁵⁸⁵ Serbian Association of Employers/International Labour Organization (2019), *'I couldn't wait for it to start!'*.

⁵⁸⁶ Serbian Association of Employers, *Guide for Employers for the employment of persons with disabilities*, Belgrade, October 2017, <https://www.poslodavci.rs/wp-content/uploads/2017/05/vodic-za-poslodavce-zaposljavanje-osi.pdf>.

employment at the international and national levels.⁵⁸⁷ A guide for employers considering employing a person with disabilities was also issued as part of the Helping with Heart programme,⁵⁸⁸ run by Profesia.⁵⁸⁹

In Slovenia, the official Government websites provide information stating that an employer can apply for funds to cover the cost of accommodating a worker with a disability to the Public Scholarship, Development, Disability and Maintenance Fund of the Republic of Slovenia. It does not include information about the legal obligation to provide reasonable accommodation. The Association of Employers of Slovenia⁵⁹⁰ provides information to employers on how to apply for the funds to employ persons with disabilities. The Association organised a conference on 17 February 2022 on 'How to obtain funds for adapted and accommodated workplaces for persons with disabilities and examples of good practice'.⁵⁹¹ The conference was organised with the support of the European Social Fund.

In Spain, trade unions have developed several guides that provide information on reasonable accommodations for workers with disabilities.⁵⁹² The State Centre for Personal Autonomy and Technical Aids, CEAPAT, has also published a guide on the adaptation of work stations. This provides comprehensive information on reasonable accommodation.⁵⁹³ *Plena Inclusión* (a representative organisation of persons with intellectual and developmental disabilities) has published guides to raise awareness and offer support to the public administration when hiring people with disabilities. The publications emphasise the possible support that workers can receive in their jobs, including through reasonable accommodations.⁵⁹⁴ ASPACE, an organisation

⁵⁸⁷ Daňková, B. (2021), *Dodržovanie zásady rovnakého zaobchádzania pri zamestnávaní osôb so zdravotným postihnutím* (Application of the principle of equal treatment in employment of persons with disabilities), Bratislava, Slovak National Centre for Human Rights, <http://www.snslp.sk/wp-content/uploads/prirucka-zamestnavanie-ZTP.pdf>.

⁵⁸⁸ Helping with Heart, 'O čom je Výpomoc so srdcom' (About Helping with Heart), <https://www.sosrdcom.sk/>.

⁵⁸⁹ Profesia, 'Who we are', <https://firma.profesia.sk/en/>.

⁵⁹⁰ Association of Employers of Slovenia, (*Združenje delodajalcev Slovenije, ZDS*), <https://www.zds.si/en/>.

⁵⁹¹ ZDS, 'Vabljeni na posvet 'Kako do sredstev za prilagoditev delovnih mest, in primeri dobre prakse' ('Invitation to the conference on 'How to obtain funds for adapted and accommodated workplaces for persons with disabilities and examples of good practice'), 1 February 2022, <https://www.zds.si/sl/o-zds/novice/posvet-kako-do-sredstev-za-prilagoditev-delovnih-mest-in-primeri-dobre-prakse/>.

⁵⁹² Some examples of guides to workplace adaptation: CCOO, 'Adaptación al puesto de trabajo – Guía sindical para delegados y delegadas de prevención', https://drive.google.com/file/d/18V66dlhdoqYXivT6xj_MBBixfrJoyiqr/view; UGT, *Guía sobre adaptación al puesto de trabajo*, http://portal.ugt.org/saludlaboral/publicaciones_new/files_adaptacionpuestosdetrabajo/publication.pdf.

⁵⁹³ See: <https://www.ceapat.org/InterPresent2/groups/imsero/documents/binario/adaptacionpuetra.pdf>.

⁵⁹⁴ See *Plena Inclusión* (2018), *Empleo Personalizado: el papel de las empresas* (Customised employment: The role of business), available at: <https://www.plenainclusion.org/wp-content/uploads/2021/03/empleopersonalizadofocus.pdf>. More generally, see: https://www.plenainclusion.org/wp-content/uploads/2022/02/Sensibilizacio%CC%81n-en-el-puesto-de-trabajo_web-2.pdf.

representing persons with cerebral palsy, has also published a guidebook to guide companies in selecting, welcoming and hiring people with cerebral palsy.⁵⁹⁵

In Sweden, the Work Environment Authority provides information concerning the process of making accommodations.⁵⁹⁶ Samhall, Sweden's largest employer of people with disabilities, gives tips on how a workplace can be adapted to increase accessibility and inclusion, and what support is available to employers and employees in this field on its website.⁵⁹⁷

This section has revealed that, in addition to good practice guides, there are a wide range of other sources of information on reasonable accommodation which can be consulted by employers. Most European States have one or more such publication or source of information. Public bodies, such as Government ministries, equality bodies and employment services are one source of such information. In these cases, the information is sometimes provided by units focusing on the employment of persons with disabilities operating within the broader public body. In some European States disability-specific bodies are sources of information, while in other, organisations of employers or trade unions play an important role in providing information. Lastly, NGOs, including in some cases DPOs, have a role to play in some states.

Amongst the information provided is information on sources of funding to cover the cost of accommodations as well as other forms of support available to employers, training for job centre employees on how to support employers who employ persons with disabilities, training for employers on how to respond to a request for a reasonable accommodation and information on the kind of accommodations that can be provided. The information can be provided in different forms: guidelines, brochures or good practice guides including online publications, training, information on court judgments concerning reasonable accommodation, online meetings, disability awareness training, and consultations for individual employers. In some cases relevant publications have been developed using EU funds.

⁵⁹⁵ See: <https://sid-inico.usal.es/wp-content/uploads/2022/01/Preguntas-y-respuestas-para-la-contratacion-de-personas-con-paralisis-cerebral.pdf>.

⁵⁹⁶ Swedish Work Environment Authority, information on accommodations ([Work environment work and inspections – Arbetsmiljöverket](#)).

⁵⁹⁷ Samhall, information and guidance on work accommodation ([Guide: Arbetsplatsanpassa för ökad inkludering och bredare kompetens | Samhall - Sveriges viktigaste företag](#)).

4 Concluding recommendations

This final chapter builds on the synthesis contained in this report and the related country reports, and presents a set of recommendations aimed at European States and, to a lesser degree, at the European Commission. Based on the Terms of Reference, the recommendations of this report are not directed at employers. Instead, such recommendations and guidance can be found in the Catalogue of positive actions and the Guidelines on reasonable accommodation. The recommendations made in this synthesis report directed at European States are generic in nature. In addition, some of the individual country reports contain country-specific recommendations which are tailored to the legislative and policy framework in existence in the state. I am grateful to the EDE country experts and the reviewers of the country reports for inspiring or suggesting many of the following recommendations.

4.1 Recommendations for European States

4.1.1 Overall policy

European States should adopt an equality and human rights paradigm, consistent with the CRPD, when formulating policies to promote the employment of persons with disabilities. Policies should actively promote the inclusion of persons with different types of impairment within the open labour market. This has at least two important implications:

- Firstly, most measures identified in this report (e.g. quotas, tax relief, wage subsidies) are underpinned by the medical model of disability. This is because eligibility is frequently dependent on a medically oriented assessment, they are dependent on medical definitions of disability (often included in social security legislation), and because they focus on the lack of capacity of an individual. States are recommended to work towards developing support measures for employers, including in the context of reasonable accommodation, which focus on a person's skills, competences and aspirations. These support measures should be based on the social model of disability, and therefore consist of measures designed to remove employment-related barriers experienced by persons with disabilities.
- Secondly, most measures identified in this report are also premised on the position that 'any job' for a person with a disability is a success and, this is sufficient in terms of supporting persons with disabilities in employment. This is reflected in quota schemes, which focus on 'quantity not quality', and wage subsidy schemes based on reimbursing employers who employ persons with disabilities on low or minimum wages. States are recommended to develop support measures directed at employers (and persons with disabilities) which promote career choice and progression.

European States should take international evidence of effectiveness into account when developing or reviewing policies. This might include, for example, mandatory reporting of employment rates and pay gaps by individual employers. States should also consider transferable learning from other areas of equality law and policy, for instance on the impact of mandatory gender pay gap reporting.

EDE's research has revealed that relatively few national actions and programmes have been the subject of evaluations and assessment to determine their impact, effectiveness and ways in which they could be improved. European States should ensure that all actions and programmes, including relevant legislation, are periodically assessed to determine impact. Assessments should evaluate effectiveness and the impact of different measures, programmes and opportunities for persons with disabilities with different life experiences – including persons with different impairments, genders, ethnicities etc. Lessons should be learnt from progress, or lack of it, and initiatives should be adapted accordingly.

European States that have quota schemes in place, or which have other schemes in place under which employers must report on the employment of persons with disabilities, and which assess progress in the employment of persons with disabilities in this way, should instigate programmes for under-achieving employers which offer additional support to such employers, including information on good practice and on support available to make reasonable accommodations.

European States that offer wage subsidies for workers with disabilities should ensure that the subsidies cover workers who are employed in jobs which pay above the minimum wage, and the amount of subsidy should increase proportionately when a worker is promoted as long as a wage subsidy is required. More generally, wage subsidies should be personalised, meaning that they should be adapted to the needs of the worker with a disability and should not be subject to fixed time limits.

European States should consider introducing 'trial' or 'icebreaker' programmes to enable persons with disabilities to try work with support, and this should lead to secure employment (including, where needed, with appropriate support to employers) where successful.

European States should require that training / education received by human resources personnel should address the employment of persons with disabilities, including training on the duty to provide a reasonable accommodation and sources of support for employers who employ persons with disabilities. Training should cover, amongst other things, how to carry out a non-discriminatory and accessible recruitment strategy, including through the provision of reasonable accommodations.

European States should each establish a central contact point where information is collected and disseminated regarding good practice and the employment of persons with disabilities (to the extent that this does not already exist).

European States should ensure that employment agencies are proactive and support employers to recruit persons with disabilities and make reasonable accommodations. The agencies should actively seek to match (some) jobseekers with disabilities with employers, and support employers in identifying appropriate accommodations and, if necessary, applying for public funding. Personalised advice and consultancy should be available to employers. Additional funding for such agencies should be provided to enable them to take on this task.

European States should establish publicly available and accessible databases to provide information on good practice (to the extent that this does not already exist).

European States should ensure that jobseekers (and workers) with disabilities are issued with 'a certificate of compensation' or some other document which shows prospective employers that financial and other support will be provided if this person is employed. This should also reduce the administrative burden employers experience when applying for support. This support and certificate should follow the worker with a disability when they move jobs, instead of there being a need for each new employer to make a new application. It is noted that job changes can be an important way of securing career development, and such a scheme could promote career progression.

Where this is not already the case, European States should extend financial and support schemes to cover employees who acquire a disability while in work, and not restrict such schemes to new employees with a disability (who were previously unemployed).

European States should ensure that application procedures for requesting support when employing a person with a disability are reviewed with a view to making them as simple and accessible as possible, thereby reducing the administrative burden on employers. Decisions to allocate funding should be made quickly and efficiently, and funding should be transferred to employers quickly.

European States should consider establishing a state-financed multidisciplinary early intervention system to offer employers and employees support during a period of long-term illness, including support to retrain the employee, adjustment of the workplace, adapting working conditions, and combining such support with available social and health care services.

European States should devise and implement frameworks for accountability for employers, whereby employers should report publicly on progress made in employing workers with disabilities and providing for career progression of workers with disabilities.

4.1.2 Reasonable accommodation

In many European States there is a lack of awareness and understanding of the reasonable accommodation duty amongst employers and other key stakeholders, including persons with disabilities. This is frequently reflected in a dearth of litigation on the issue, in spite of a failure on the part of employers to provide reasonable accommodations. Moreover, a lack of awareness and understanding of the reasonable accommodation duty sometimes results in confusing the duty with the obligation to provide accessibility in general (which is sometimes established in national law). To increase awareness, information on reasonable accommodation needs to be actively included in debates about work for, and employment of, persons with disabilities. The link between flexible working, hybrid working and reasonable accommodation should be clearly communicated to employers. This includes raising awareness that reasonable accommodation is a legal duty under national, EU and international law (as a particular kind of non-discrimination legislative provision), and also about what

implementing reasonable accommodation involves in practice, and how it is different from a duty to provide accessibility in general.

In those European States where there is currently no good practice guidance or a single source of information on all relevant support that is available to employers, this should be drafted and widely disseminated, including through publications and websites. This guidance should be available and applicable across different sectors. European States should therefore ensure that employers are actively informed (including by public authorities and by DPOs) about the kinds of barriers and discrimination faced by persons with disabilities, and about how to remove them through reasonable accommodation and other means. This information should address good practice and reasonable accommodation in recruitment and hiring, initial employment, promotion and career development, and retention (i.e. enabling people to stay in work if they develop an impairment or their impairment changes). This means that attention should also be given to the changing or ongoing support needs of workers with a disability, and not just needs at the moment of recruitment. In addition, the role that the person with a disability plays in identifying appropriate accommodations, and the need to take account of their preferences and interests, should be emphasised. All stakeholders, including employer's organisations, trade unions, job placement and employment agencies, occupational health experts and DPOs must be involved in this process. Networks or partnerships between DPOs, public authorities and employers' representatives could play an important role in providing the relevant information and knowledge.

In addition, guidance clarifying the key concepts involved, including what amounts to a reasonable accommodation, and when a burden will be disproportionate, should be drafted and widely disseminated. Examples of real-life accommodations and situations where a disproportionate burden did / did not exist should be included in the guidance.

In those European States where support measures, including financial support to cover the cost of accommodations, are only targeted at people identified as having a severe disability, more measures should be available to support employers to employ persons with less severe disabilities, taking account of the fact that the obligation to provide a reasonable accommodation is owed to all people with disabilities.

Where employers need to co-fund the cost of accommodations, and this is a disincentive to employing or retaining workers with a disability / making accommodations, European States should consider covering 100 % of the accommodation-related cost. It is noted in this respect that this kind of state aid is exempt from the notification requirement referred to in Article 108(3) of the Treaty on the Functioning of the European Union.⁵⁹⁸ Further research / evaluation may be needed to identify whether specific co-funding schemes provide sufficient support to employers when making accommodations.

Funding for employers to cover accommodation costs should also be available to cover accommodations needed at the interview and recruitment stage. Individuals should be provided with sign language interpreters and adapted individual transport

⁵⁹⁸ Art. 8(6), Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty.

when attending interviews when needed. Public authorities could provide this support directly to job applicants with disabilities. In addition, employers should be provided with guidance on how to advertise vacancies and providing information in easy-to-read format, including allowing verbal responses instead of written responses, and using online technologies, assistive devices and augmentative strategies for communication with candidates with intellectual and developmental disabilities.

Implementation of the reasonable accommodation duty and related good practice should be monitored and evaluated, and good practice models should also be monitored and evaluated to determine their impact and effectiveness in different contexts. Where appropriate sector specific good practice be identified and disseminated.

Entitlement to claim a reasonable accommodation should not be dependent on a medically determined disability status either in law or in practice.

4.2 Recommendations for the European Commission

It was recommended above that European States should take international evidence of effectiveness into account when developing or reviewing policies, as well as learning from other areas of equality law and policy. The European Commission could play an important role in this respect through facilitating the dissemination and exchange of information amongst European States.

The European Commission should provide funding to Member States to support the evaluation and assessment of national policies, programmes and legislation which are intended to support persons with disabilities to gain employment. This should be linked to a requirement to take appropriate follow-up action, based on the results of the evaluation. Such evaluations should certainly be built into all EU funded projects, but financial support should also be available to support free-standing evaluations of national initiatives which have not been supported by EU funds.

The European Commission should collect disaggregated data regarding persons with disabilities in the context of the Skills Agenda in order to help identify national approaches which successfully support the employment of persons with disabilities.

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