

**I. NON-REFUNDABLE BUDGETARY SUBSIDIES
CLAIMABLE FOR THE EMPLOYMENT OF HANDICAPPED PEOPLE
WITHIN THE FRAMEWORK OF LABOUR RELATIONS**

1. Wage subsidies

According to the employment contract, **40-100%** of wages and duties of employees who work at least four hours a day can be reimbursed as subsidy. Subsidies can be provided only to employers who dispose of an **accredited certificate** (basic, rehabilitation, advantaged or conditional certificate). One of the important conditions of the accrediting process is that before handling in the application, the business should run for at least a **complete calendar year**.

Forms of wage subsidy

1. Subsidy providable for placing someone to work and for the maintenance of workplaces

Subsidy can be granted for a period of at least twelve months for the employment of jobholders provided that

- the employee disposes of the certificate of the expert's opinion of the National Rehabilitation and Social Expert Institution (NRSEI) that they are **capable of fulfilling the assigned scope of activities** on the basis of their state of health, their experience and their abilities that were left,
- the **health damage** of the employee – according to the expert's opinion of the NRSEI – is between **50 and 79%** and/or without rehabilitation they are not fit for other employment that suits their qualifications and they **can be rehabilitated**.
- the employer has not received any other wage subsidy facilitating the employment of handicapped workers,
- the employer has not given a regular notice for a jobholder working in similar scope of activities for at least six months and they also undertake that **the employment** of the subsidised **shall not be terminated** with the same regular notice **for a period of at least twelve months**.

Level of subsidy 60% of wage and duties

Duration of subsidy: 12 – 36 months

2. Wage subsidy provided for employment rehabilitation

Wage subsidy provided for employment rehabilitation assures a subsidy of **40-100%** of the total amount of wages (paid for the handicapped employee) and their common charges for employers who guarantee work organization and a workplace environment that is fit for the handicapped jobholder and at the same time make sure that all rules and regulations connected to work, health and safety are abided.

Level of subsidy:

40% subsidy of wage and duties

- in case of a **50%** handicap

60% subsidy of wage and duties

- in case of **67-100% handicap**
- in case of **health damage** of more than **79%**
- in case of health damage of **50-79%** if **rehabilitation** of the jobholder is **not recommended**

100% subsidy of wage and duties

- in the case of **disabled employees** (visually, hearing impaired, gravely handicapped, mentally handicapped)
100% of wage and duties

Duration of subsidy: a maximum of 36 months, which can be renewed several times

3. Subsidy granted for the employment of workplace assisting persons

In case the contribution of an assisting person is needed because of the health damage or the disability of the handicapped employee with more than 67% of disability, the wages and duties granted for the time spent on the assistance can be reimbursed for the employer. (Persons who give social, mental or health assistance cannot be considered workplace assisting persons.) Wage subsidy can be given only for the employment of an assisting person who has labour relations with the employer.

Duration of subsidy: a maximum of 36 months, which can be renewed.

2. Expenditure compensation subsidy

To help rehabilitation activities of employers and to subsidise the employment of handicapped jobholders, the expenditures connected to the employment of these persons can be reimbursed **in the course of an application process**. Only employers who dispose of **advantaged accreditation** can apply.

3. Rehabilitation expenditure subsidy

To help the employment rehabilitation activities of employers, to facilitate the work of persons who -due to the nature of their state of health or their disabilities- **cannot be employed in the open work labour market** and to subsidize the employment of handicapped people, rehabilitation expenditure subsidy can be granted following an application process. Applicants should be employers who work as non-profit public benefit companies, who wish to make a defended organization contract on the basis of the application process.

II. WAGE SUBSIDY GRANTABLE TO THE DISADVANTAGED

In their authority of consideration, the branch offices of labour centres can decide on subsidizing the employment of handicapped persons at the request of the employer.

Duration of the subsidy: a maximum of **12 months**

Level of subsidy: a maximum of **60%** of wage and duties

III. WORKPLACE CREATING AND WORKPLACE MAINTAINING INVESTMENT GRANT FOR THE EMPLOYMENT OF THE HANDICAPPED (APPLICATION)

On the basis of a tender invitation, non-refundable **investment subsidy** can be granted for the permanent employment of handicapped persons. The tender invitation determine the amount of money that can be given by person, which in the case of workplace creating is HUF 2,5 thousand / person in 2008. As for workplace maintaining, this amount is HUF 1,5 thousand / person in the same year. The tender is generally invited once a year.

For further information on expenditure subsidies and accreditation, please consult the following web pages:

www.ddrmk.hu,

www.fmm.gov.hu

www.afsz.hu