

## **Multiple deductions for employers of people with disabilities**

# Contents

- PFRON..... 3**
  - Compulsory contributions to PFRON..... 3
- People with disabilities on the labour market..... 4**
  - Low employment rate..... 4
- Disability assessment in Poland..... 5**
  - Specific medical conditions..... 7
- Multiple deduction..... 7**
  - Cost optimization..... 8
  - Financial benefits..... 10
- Employment..... 11**
  - Employment options..... 11
  - Teleworking..... 12
  - Find employee..... 13
  - Job advertisement..... 13
- Disability inclusion..... 14**

# PFRON

---

Description of PFRON role, payers of PFRON, as well as a method to avoid payments



PFRON stands for National Disabled Persons' Rehabilitation Fund (Państwowy Fundusz Rehabilitacji Osób Niepełnosprawnych). PFRON's mission is to help persons with disabilities in professional activation. Professional activation of the unemployed, including those with disabilities, is financed mainly from the Labour Fund, which is a state special fund. Fund resources are allocated to the development and creation of labour market instruments to improve the chances of the unemployed of finding permanent employment. These include unemployment benefits, intervention works, public works, trainings and professional retraining vocational retraining of the unemployed. The Labour Fund provides district labour offices with funds for trainings and internships for the unemployed, as well as for employers for the creation of additional workplaces and equipping or retrofitting equipment or retrofitting of workplaces for the referred unemployed person.

## Who is obliged to pay contributions to PFRON?

Companies that hire at least 25 people and disabled employees constitute at least 6% of the staff.

## How much do companies have to pay?

The amount of these payments is the product of 40.65% of the average salary - PLN 5995.09 (approximately PLN 2437.00) and the number of employees corresponding to difference between employment ensuring achievement of 6% indicator of employment of disabled persons.

## What is the quickest and the most efficient way to avoid payments to PFRON?

There is only one option rarely mentioned in the resources which could help in reducing or getting rid completely of the payments to PFRON at the same time by helping people with disabilities by employing them. By using this method which is called a multiple deduction, an employer could employ a person with disability and have a worker which would be cost free. This is a win-win situation.

## Compulsory contributions to PFRON

---

Reasons for the obligation to pay contributions to PFRON

**Companies that employ more than 25 FTEs and did not achieve the required statutory ratio of 6% employed persons with disabilities. If the company did not use PFRON deduction from corporate invoices that can be used for entitled entities (up 50% of the due penalties) and didn't fill the remaining gap by employing people with disabilities they have have to pay monthly contributions for every person with a disability that is not employed by the company**

How many PFRON payers are in Poland?

As for January 2022 there are 31 044 payers of compulsory contributions to PFRON in Poland.

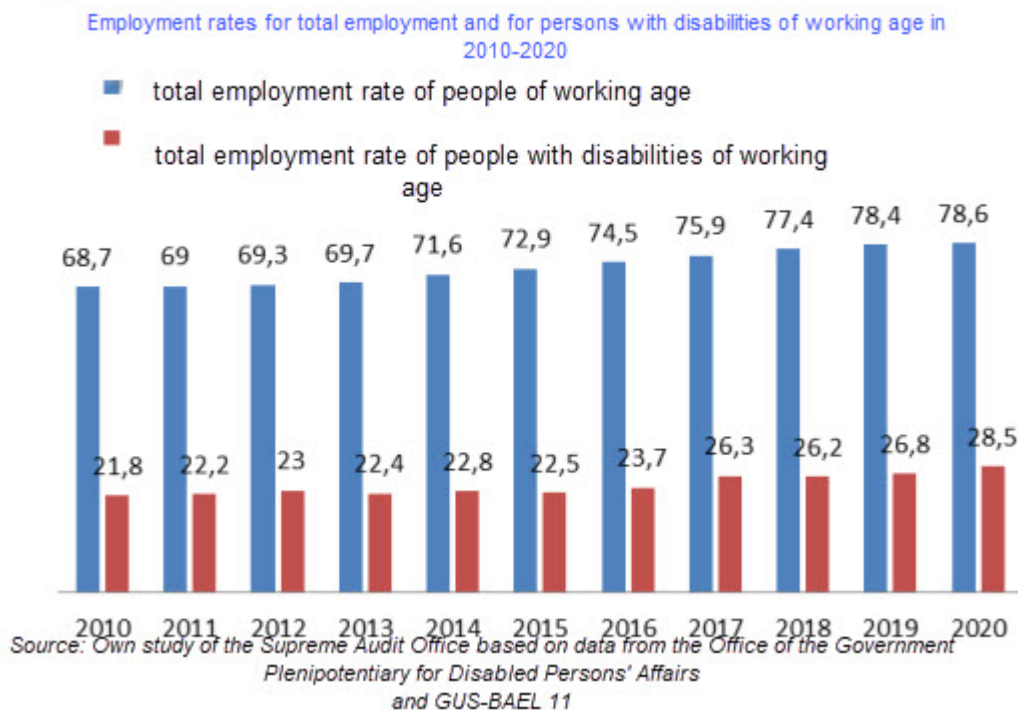
They have paid **5 331 324 235** PLN (1 151 724 989 EUR/1 250 413 198 USD) to PFRON in 2021

In January 2022, companies have paid the biggest amount of obligatory payments since the beginning of PFRON existence - 481 000 000 PLN (103 892 769 EUR/112 814 138 USD). It is estimated that contributions will exceed 500 000 000 PLN (107 996 641 EUR/117 275 199 USD) this year.

## People with disabilities on the labour market

### Economic activity of people with disabilities

According to the Supreme Audit Office in Poland (Najwyższa Izba Kontroli) report, there is around 3 million people with disabilities in Poland as for February 2022. For the purpose of the labour market research a person with disability is defined as a person who is at least 16 years old and has a disability certificate. According to the Supreme Audit Office report it is estimated that the number of the persons with disabilities can be doubled.



The ratio of the employment of persons with disabilities in Poland remains at a low level. In the period covered by the audit, as many as 2.5 million, that is more than 80% people with disabilities did not have a job or were not looking for one. In terms of the inactivity rate of people with disabilities Poland ranks fifth in Europe. In the years 2010-2020, this indicator was in their case almost twice as high as for the entire population of people over 15 years of age.

Despite significant outlays, especially from the Labour Fund, the European Social Fund and the PFRON, employment rates of people with disabilities have only increased by about 2% in 10 years: from 14.4% in 2010 to 16.7% in 2020.

The problem is the high percentage (over 80%) of disabled people who are economically inactive. In comparison to the whole population of people aged over 15 this rate is 44.4%

In 2018-2020 54% of the population aged 15+ was employed, within people with disabilities it was 16%.

## Low employment rate

### Reasons of low employment amongst people with disabilities

- job offers received by labour offices are not attractive to persons with disabilities neither in terms of the type of position offered, nor the wages. Wages play a significant role in decision process of a person with a disability to take a job due to the fact that undertaking the job might cause losing various types of benefits from social

assistance centres. Very often a minimum wage is an equivalent to the amount received from social assistance centres.

- maladjustment of workplaces to the needs of persons with disabilities, architectural or transport barriers. Within 56,000 persons with disabilities who were registered as unemployed in 2020 one third lived in village areas where a public transport is often problematic. In this situation commuting to work is a big challenge to these people.
- reluctance to employ persons with disabilities, especially older people, even though this kind of employment could give employers a number of advantages. For example, if these were people who have a significant degree of disability related to a specific medical condition, employer could use a fourfold deduction and save over PLN 8,000.
- part of the employers treat persons with disabilities as a cheap labour, they employ them for the time of obtaining refunds and financing for this purpose and dismiss them after the end of the employment period, after which they employ other people referred by the labour office.
- the lack of a consistent policy on the labour market regarding persons with disabilities resulting in low number of job offers for persons with disabilities
- professional inactivity of persons with disabilities. In the period covered by the audit, more than 80% of people with certificates of disability were neither working nor trying to find employment
- low or no qualifications among disabled people. Analysis of data concerning registered disabled persons shows that most of them have low qualifications, i.e. basic education and little professional experience. Almost 25% of unemployed disabled people registered in a Labour Office in 2020 did not have any qualifications. About 63.7% had basic vocational and primary education. The percentage of people with higher education (as at the end of 2020) is only 8%, while nationally it is more than 30%. Their situation on the labour market was also not facilitated by their age. More than a half of persons with disabilities registered in 2020 were over 50 years old, and 14.5% were already 60 years old or more.
- reluctance of employers to employ persons with disabilities due to concerns about health-related absenteeism caused by their disability.
- longer waiting period for employment of persons with disabilities in a Labour Office in comparison with unemployed people without disabilities. In 2020, out of 9380 registered, 1881 were looking for employment from 12 to 24 months, and 4327 for more than two years.
- companies' policies that do not promote employment of persons with disabilities
- lack of knowledge of HR regarding hiring people of disabilities. People with disabilities are often discriminated on the recruitment stage. HR resign from the further recruitment process from the person with a disability when they find out that the person has a disability certificate. This prevents people with disabilities from coming out.



**Note:** in the case of the persons with disabilities, the receipt of various types of benefits, including those financed due to a disability, result in a lack of interest in taking up work because of the risk of losing these benefits.

Recipients of social benefits are in the worst situation. If their monthly income due to the contract of employment exceeds 70% of the average salary, the pension in a given month is suspended. They do not obtain or have to return the received benefit of 930 PLN net. It is not affected though when the person with a disability receives remuneration of up to 3,387 PLN gross. Disabled persons are driven by various motivations not to exceed the earnings threshold. One of them is that pensions are granted periodically and they may be concerned about the medical commission's next decision.

Those collecting social pension from ZUS are in a better situation. With earnings up to 70% of the average salary their pensions remain untouched. From 70% to 130% of the average salary, pensions are subject to reduction and they are suspended above 130%

## Disability assessment in Poland

---

Degrees of disabilities and classes of disabilities

Since 1998, there have been two types of assessment system and two types of disability:

**statement for pension purposes** that is conducted by a medical commission of the Social Insurance Institution (ZUS) or The Agricultural Social Insurance Fund (KRUS).

ZUS qualifies a disabled person to one of extents of disability:

- totally incapable of working and leading an independent existence
- totally incapable of working
- partially incapable of working or requiring vocational retraining

KRUS qualifies a disabled person to one extent of disability:

- a permanent or long-lasting inability to work on the farm

**statement for non-pension purposes** is conducted by District Groups for Declaring Disability Extents and distinguishes:

- mild degree of disability – concerns people who have a limited mobility, results in reduced ability to perform work or limiting a person from performing social roles which can be compensated by providing orthopaedic appliances, aids or technical equipment;
- moderate degree of disability – concerns people who have a limited mobility, inability to work or ability to work in a sheltered employment or requiring temporary or partial assistance from other persons;
- significant degree of disability – concerns people with limited mobility, inability to work, or with ability to work in a sheltered employment, and requiring constant or long-term care and assistance of others due to an inability to lead an independent life;

Classification as a person with a significant or moderate degree of disability does not exclude the possibility of employing that person with an employer who does not provide sheltered employment conditions, in cases of:

1. adaptation of a workstation to the needs of a person with a disability by the employer
- or
2. teleworking employment

Inspection of the fulfilment of condition 1 or 2 is carried out by the State Labour Inspectorate.

Until 1997, so-called disability groups were established, the Invalidity and Employment Committee, by virtue of its ruling, could classify a disabled person in one of three groups:

- I disability class;
- II disability class;
- III disability class.

People permanently classified in one of the disability classes still remain disabled and maintain their entitlements.

Disability classes and degrees of disability are equal. They translate as follows:

- I disability class is a severe degree of disability, total inability to work and live independently;
- II disability class is a moderate degree of disability, total inability to work;
- III disability class is a mild degree of disability, partial inability to work

People whose degrees are different from the ones established by a District Group for Declaring Disability Extents can apply for setting up of a statement of a disability to this body which issues a statement on the basis of the existing disability certificate. From the point of view of an employer wishing to employ a disabled person it is important to “transform” the old certificate into the aforementioned statement because it also indicates symbols of causes of disability, which are established on the basis of a dominant disease.

Disability cause symbols:

01-U - mental impairments,

02-P - mental illnesses, (more info here)

03-L - voice, speech and hearing impairments

04-O - visual impairment,

- 05-R - impairments of musculoskeletal system,
- 06-E - epilepsy,
- 07-S - respiratory and circulatory system diseases
- 08-T - diseases of the digestive system,
- 09-M - diseases of the genitourinary system,
- 10-N - neurological diseases,
- 11-I - other, including: endocrine diseases, metabolic enzyme disorders, infectious and zoonotic diseases, disfigurement, haematopoietic diseases,
- 12-C - holistic developmental disorders.

## Specific medical conditions

---

The list of the specific medical conditions used for multiple deduction

The list of specific medical conditions:

- Parkinson's disease,
- multiple sclerosis,
- paraplegia
- tetraplegia,
- hemiplegia,
- severe visual impairment (blindness) and low vision
- deafness and dumbness,
- HIV infection and AIDS,
- epilepsy,
- chronic mental illnesses,
- mental impairment,
- myasthenia gravis,
- late complications of diabetes

If the statement of disability has one of the codes used for the reasons for disability: 01-U, 04-O, or 06-E, no other document is required for the purpose of confirmation of the specific medical condition. In other cases, in order to be eligible to use a multiple deduction, a certificate stating that the person has a specific medical condition must be filled in by one of the following specialists: neurologist, psychiatrist, ophthalmologist, otolaryngologist/audiologist, diabetologist or doctor of infectious diseases.

## Multiple deduction

---

How to reduce or get rid of the payments to PFRON by using a multiple deduction

By using a multiple deduction method we can promptly reduce obligatory contributions to PFRON. Apart from gaining valuable employees the company will keep a lot of net cash in the company (already after paying salaries to people with disabilities).

Companies can diminish or even eliminate completely the obligatory payments to PFRON by using a multiple deduction method. This option is beneficial to companies as well as to persons with disabilities who want to be professionally active. Companies can pay less contributions or no contributions at all and give a work to persons with disabilities. In this case, they have a worker for free.

Companies that employ in a given month at least 25 FTEs are obliged to employ 6% of the people with disabilities. When this indicator is achieved, they can apply for a reimbursement of the cost of employing a disabled person.

However, it may not be an easy task to employ 6% persons with disabilities, especially when we talk about big companies. In such cases, these companies are obliged to pay huge amounts of money to PFRON. Employing a person with a disability can reduce the payment. For every person with a disability that is employed, an employer can deduct a specific amount of money, which otherwise would need to be paid as an obligatory payment

If the employer would hire a person with a disability, he could deduct 2,436 PLN. When a person's disability is related to a **specific medical condition**, the amount that can be deducted can be 3 or 4 higher, depending on which degree of disability a person has. Let's assume that the employer hires a person with a significant degree of disability and a specific medical condition. According to PFRON rules, an employer can count this person as 4 workers for the purposes of the deduction (1=4)

**Single deduction** - 2,436 PLN (526 EUR/571 USD)

**Triple deduction:** moderate degree of disability caused by a specific medical condition - 7,308 PLN (1,580 EUR/1,710 USD)

**Fourfold deduction:** significant degree of disability caused by a specific medical condition - 9,744 PLN (2,104 EUR/2,285 USD)

The amount of deductions will increase from quarter to quarter in keeping with the average salary in the economy. The amount of the deduction when employing a person who is entitled to a fourfold deduction may reach 10,000 PLN (2,157 EUR/2,338 USD) this year.

Employment of a person with a disability that has a specific medical condition and a significant degree of disability would cause that the employer would not have to pay monthly 9,744 PLN (4 x 2,436 PLN) to PFRON, which is equivalent of 2,104 EUR. If the employer compensated the employee by paying him or her a salary of 3,200 PLN gross (691 EUR/750 USD), he would still save 63% of the amount saved on the obligatory payment to PFRON. The company would be in the black 73,584 PLN (15,894 EUR/ 17,243 USD) annually and would have a worker ready for work.

## Cost optimization

---

Funding from PFRON vs. multiple deductions

Information regarding support from PFRON is widely available. Information regarding multiple deduction can hardly be found. What is the reason for that?

Companies have to employ 6% of people with disabilities to be exempted from paying obligatory payments to PFRON. When this ratio is achieved there is no payment to PFRON and the company can apply for additional payment to the remuneration of a disabled person.

The problem is that it may be hard to find proper employees to fill this 6% requirement of employing disabled persons, especially if we consider big companies that hire thousands of people. It is particularly difficult to employ people with disabilities in manufacturing companies. Because of their disability, the occupational physician will not allow them to work.

Until then the employer has to pay obligatory payments monthly for every person with disability that is not employed by this company. For most of the companies these monthly payments became additional tax and these money are included in the budget.

This is where a multiple deduction can become very handy both for the companies and people with disabilities. First of all, companies would need to find people with **disabilities who have moderate or significant degree of disability** and this disability is caused by a **specific medical condition**. This way an employer can deduct triple (7,308 PLN) or fourfold deduction (9,744 PLN) from PFRON payments. In the latter scenario, this means that employer will have to employ only one person, but he can deduct amount as if there were 4 people (1=4). The company that hires 1000 people instead of employing 60 people with disabilities would need to employ 15 people with significant degree of disability to eliminate entirely payments to PFRON.

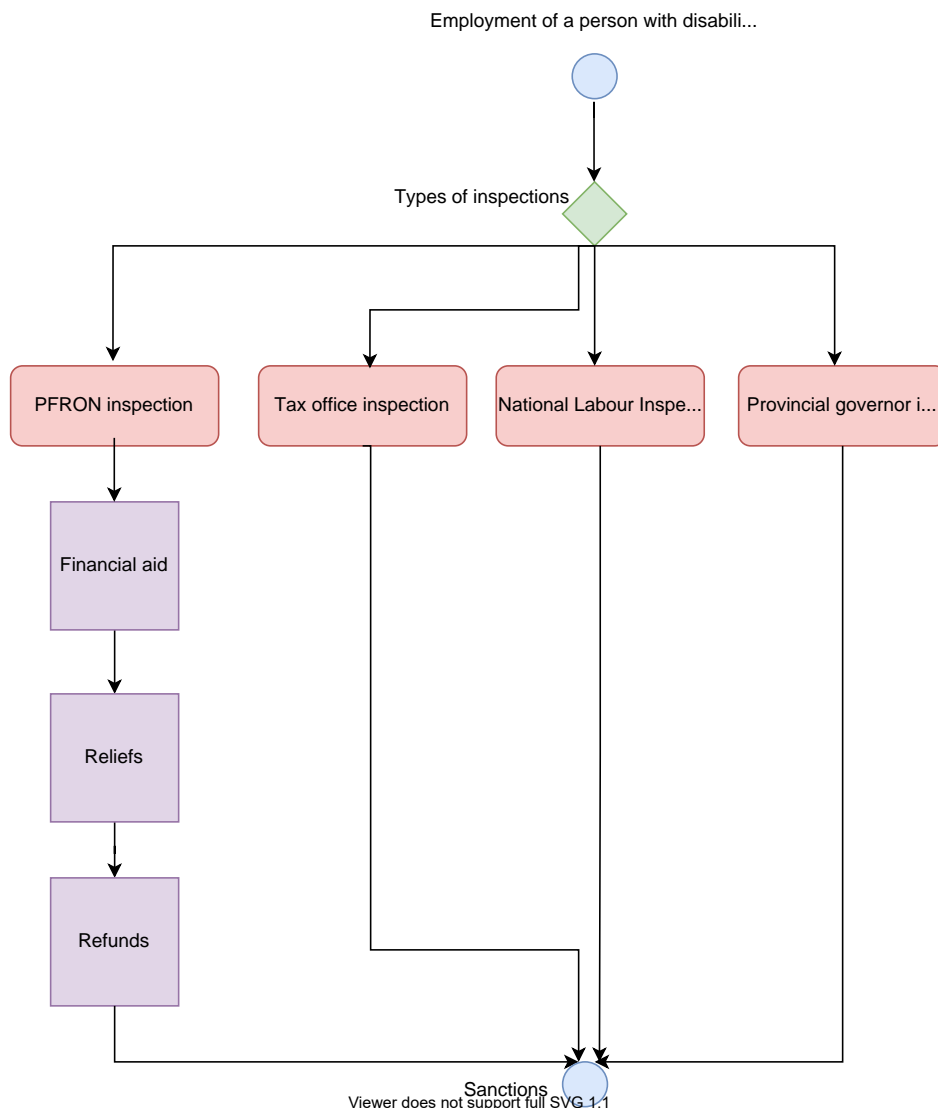
The company doesn't have to pay obligatory payments to PFRON, can they apply for additional payment to the remuneration of a disabled person?



In the above scenario they can't, because they employ 15 people instead of 60, which is 1,5%. Even though multiple deduction counts a person as four people, the actual number of employed persons with disabilities is taken into account when calculating the employment indicator.

It is not said, that the company can never apply for the support from PFRON. Now that they do not have to pay contributions to the fund and they have people with disability with no additional cost, they can focus on filling the remaining 4.5% gap and then applying for the support.

A diagram showing types of inspections when using support from PFRON:



**Important:** When using a multiple deduction method, the company can be a subject of inspections from only from PFRON, if the fund decides it is applicable.

### How companies can benefit even more by employment of persons with disabilities:

1. employ persons with multiple deductions for PFRON to eliminate the obligatory payments paid to PFRON as soon as possible
2. employ persons with disabilities to achieve the 6% disability employment rate as soon as possible and apply for a grant from the Fund for each disabled person employed
3. further employment of more persons with disabilities

## Financial benefits

---

Examples of calculations of financial benefits when using multiple deduction method for companies employing 647 and 1500 workers

In order to avoid payments to PFRON by employing persons with disabilities, the employment rate of such persons should be at least 6%.

### COMPANY 1 - hiring 647 FTEs - real life example

**Company profile:** A manufacturing/logistics company. Physical work is dominating, in such companies it is the most difficult to eliminate penalties for PFRON.

Baseline:

- 647 FTEs in general
- 4 employees with disabilities
- The employment rate of persons with disabilities in this company is **0.6%**(4/647)
- The company has to pay obligatory contribution for not employing **34.8 FTEs** with disabilities based on the following calculations  

$$647 * 0,06 = 38,8$$

$$38,8 - 4$$
- The sum of the contributions to be paid is **84 807,74 PLN** (18309,39 EUR/19815,35 USD) monthly based on  

$$34,8 * 0,4065 * 5\ 995,09\ \text{PLN} = 84\ 807,74\ \text{PLN}$$

### What is an optimal way to fill 34,8 full-time positions with persons with disabilities and forget about contributions paid to PFRON?

The fastest solution is to employ remote workers (from any part of Poland) who are entitled to a triple or fourfold PFRON allowance.

### The solution adopted by the employer for reducing of PFRON payments:

- employment of one person with a single deduction from PFRON. This person is a "handyman" for physical work. It was not possible to find a person with a disability with multiple deductions for this position
- employment for the other vacancies persons with triple or fourfold deductions from PFRON for the fully remote office jobs. Most of them were able to come to the company's premises for a few days of training; however this was not a requirement of the employer. Some persons with disabilities with severe conditions (in wheelchairs) were trained online.

One person with a fourfold deduction (9,744 PLN/ 2,096 EUR/2,096 USD) received a gross salary of 8000 PLN (1,721 EUR/1,856 USD). The employer's costs (to cover her salary) are 9600 PLN (2,065 EUR/2,227 USD). Another person has an excellent knowledge of Excel and B2 level English. She is entitled to a triple deduction (7308 PLN/1,572 EUR/1,695 USD). She will earn 5000 PLN gross (1,075 EUR/1,160 USD). The employer's costs are about 6000 PLN (1,290 EUR/1,392 USD).

### COMPANY 2 - hiring 1500 FTEs

**Company profile:** office work is dominating - banking, insurance etc. Headquarter of the X company.

Baseline:

- 1500 FTEs in general
- 9 employees with disabilities
- The employment rate of persons with disabilities in this company is **0.6%**(9/1500)

- The company has to pay obligatory contribution for not employing **81 FTEs** with disabilities based on the following calculations

$$1500 \times 0,06 = 90$$

$$90 - 9$$

- The sum of the contributions to be paid is **197,316 PLN** (42,564 EUR/46,060 USD) monthly based on  $81 \times 0,4065 \times 5 \text{ 995,09 PLN} = 197,316 \text{ PLN}$  which annually is **2,367,792 PLN** (510,682 EUR/552,728 USD)

**The solution that can be adopted by the employer for the fastest reduction of PFRON payments:**

- employment of 20 people with the fourfold deduction ( $20 \times 4 = 80$ ) and one at 0.25 FTE ( $4 \times 0.25 = 1$ ).

Let us assume that the employer hires these 21 persons on 81 full-time positions paying on average for the whole position 3900 PLN gross (employer's costs 4680 PLN).

In case of employing one person from the amount of four times allowance (9744 PLN) 48% is spent on salaries of persons with disabilities. 52% of the amount is left on the company account.

Annually it gives no less than 1.231.252 PLN (265,555 EUR/286,991 USD)

## Employment

---

A procedure of hiring a person with disability

The procedure of hiring a person with disability when the company wants to use a multiple deduction method only slightly differs from the employment process of non-disabled person.

- The company hires a person with a disability and proceeds with usual formalities within the company
- A person with disability provides a certificate stating that the person has a specific medical condition, however if the person has a statement of disability that has one of the codes used for the reasons for disability: 01-U, 04-O, or 06-E, no other document is required for the purpose of confirmation of the specific medical condition.
- PFRON may enquire on what grounds the multiple deduction has been applied
  - provide PFRON with a specific medical condition certificate or a statement of disability, as applicable
- Up to 20th day of each month a company has to fill in a form DEK-10 completing the number of persons with specific medical conditions



**Note:** the company does not have to provide the specific medical condition certificate until PFRON requests it.

## Employment options

---

Examples of jobs that people with disabilities can undertake

Very often the only chance for a person with a disability is to find an employment in a security company or a cleaning company, especially in a small town. Around 86% of support from PFRON goes to those companies. People with disabilities could be a valuable asset in the company if only they had a chance to prove it. Enabling persons with disabilities to work remotely would give them opportunities to find better job and and for employers to find a qualified employee.



Below there are sample positions that persons with disabilities could take up:

- product descriptions of online shops
- analysis of Internet resources
- acquisition and maintenance of databases
- surveying and monitoring information contained on the Internet, on social networking sites
- collecting offers from potential suppliers, monitoring prices and activities of the competition
- translation and rewriting of texts
- website maintenance
- customer acquisition
- e-mail enquiries and sending out offers
- shippers (organizing orders for receiving and sending orders for loading and unloading)
- dispatchers (organizing and supporting the work of drivers)
- administrators (of ERP, WMS, BI systems, etc.)
- data analysts (spreadsheets, databases, visualisation and prediction)
- customer service (sales, after-sales, complaints, technical support, etc.)
- accounting
- HR and marketing
- graphics
- social media management
- repetitive tasks
- language lecturers, psychologists, nutritionist, legal advisors etc, - all these positions that the company can use as additional benefits from the company for non-disabled employees



**Note:** From the experience of Marcin Piechota (ZEROnaPFRON.pl) specialising in recruitment of people with disabilities, obtaining such person with a multiple deduction should not cause the company much trouble. The supply of well educated people with disabilities is very high. It is a myth that disabled people are uneducated or lazy.

## Teleworking

---

Advantages of employing person with a disability to work remotely

COVID-19 has changed employers' attitude towards remote work. It has been proved that workers' efficiency does not decline when not supervised all the time. Currently, it has become more acceptable that many employees may never show up at the company premises. These are the perfect conditions for employing people with disabilities, to whom health or architectural barriers could be obstacles making it impossible to work. Physical presence is not needed for performing jobs like an interpreter, an HR professional, a lawyer, a white-collar interviewer, these are all ideal jobs for telecommuters. In most cases, they don't need their employer to provide them with equipment to perform their duties as they can use their own and bill the employer a lump sum. The financial benefits for employers can be immense thanks to this solution.

However, if a person with disabilities would like to work stationary, there are some things that need to be checked first. A notion of a person in a wheelchair as a stationary employee can strike a fear that the company building is not adapted to her/his needs. As part of the interview process, employer can conduct a tour of the building to check

potential architectural barriers (including a toilet inspection). It is worth to remember that not every 'wheelchair user' needs to use an adapted toilet. The candidate can assess everything himself. And then there is the issue of stairs. This is not a problem when non-disabled men work in the company. Unfortunately, the issue becomes more complicated with an electric wheelchair which weight without a passenger can exceed 100 kg.



**Tip:** Enabling people with disabilities to work remotely would give these people opportunities to find better job and for employers to find a qualified employee. In a case when an employee has a significant degree of disability and a special medical condition, he/she would cost nothing to an employer due to a possibility of using a multiple deduction. Employer wouldn't have to pay to PFRON 9744 PLN each month if he hired such person. Due to their condition, remote work would be perfect for them and for the employer, as there would be no need to prepare a workstation for a remote employee.

## Find employee

---

How to find an employee with a multiple deduction from PFRON

As all formalities regarding employment of people with disabilities can be dealt with by e-mail thus the company can invite people from all over Poland. The process of recruitment and employment can be done remotely as it is done by companies specialising in employing people with disabilities. The first step in recruitment process should be using the company's database of employees.

If the company wants to employ persons remotely they can promote their job advertisements online on portals like <http://www.pracuj.pl> (website in Polish) or <http://www.linkedin.com>. Employers can use existing databases of persons with disabilities ([http://www.sprawni-niepelnosprawni.pl/szukam\\_pracy/](http://www.sprawni-niepelnosprawni.pl/szukam_pracy/)) where they can register and complete their profile with skills, education, work preferences.

If the company requires a stationary worker they can go to a Labour Office and present their job offer.

## Job advertisement

---

What a job advertisement for person with a disability should contain

1. A precise job description and the requirements for the candidate. It should include all the essential information about what the employee will have to do. It is essential to include the information that occasionally this person as part of his/her duties may for example need to load goods into car. In this case, it is best to specify the maximum weight that the person must be able to carry at one time. Some people with locomotor disabilities may reject such an offer. People with a mobility impairment may refuse such an offer outright or may contact employer and ask for further details.
2. A salary information is a very important detail and should be included in the advertisement as persons with disabilities have to consider how this will impact help they receive from the social welfare center. The times when a disabled person would accept any job offer for the minimum wage are coming to an end. Taking up work for the minimum wage is equivalent to or even less than the payments received from social assistance centres. It is desirable to include the wage for the probationary period (up to 3 months) and after its ending.
3. A statement confirming compliance with all the standards and regulations regarding rights of people with disabilities like extended leave for disabled people, etc.
4. It is worth adding: "As a socially responsible company we are open to employment of people with disabilities". This cannot be an empty declaration and cannot be used purely for the purpose of creating a corporate image. It is necessary to go a step further, be more specific and include an information like for example: "We also welcome in our team people with epilepsy, mental illnesses, visual impairments (moderate level of disability). Unfortunately, due to architectural barriers that we are not able to overcome, we do not have the possibility to employ people in wheelchairs".
5. Other information which is standard in job advertisements.

# Disability inclusion

---

Companies' policies towards employing persons with disabilities



Most of the corporations are proud of their Corporate Social Responsibility policies. Environmental sustainability, empowering women, language and cultural understanding, community investments, supporting charities, etc. These are one of the most frequent topics when it comes to the companies' CSR. All of them are vital and needed. They prove that companies care not about the revenues but also how they do business.

It is surprising that CSR rarely mentions the need of employment of persons with disabilities and rarely disclose the number of employed disabled people.

Making a disability inclusion a company policy requires a statement from the company CEO so that it is heard by everyone within and outside the company.

How the companies would benefit by increasing a commitment towards persons with disabilities?

- **creating a positive image** of the company that shows real commitment towards inclusion
- **access to new talents** when the company focuses on skills rather than worries about employing persons with disabilities
- **innovative ideas** presented by people who may shed a light from a different perspective
- **increased engagement and loyalty** persons with disability tend to be very engaged and loyal to the company they work for

