



Striving for an inclusive labour market in Hungary

Positive actions and reasonable accommodation to facilitate hiring and employment of persons with disabilities involving employers and employer initiatives

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Positive actions and reasonable accommodation to facilitate hiring and employment of persons with disabilities involving employers and employer initiatives

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1 Executive summary

1.1 Support and incentives directed at employers to promote the employment of persons with disabilities, including guides on good practice, websites and advice services

There is an employment quota; employee tax relief; a wage subsidy; a reduced social security contribution for employers who employ persons with disabilities; and a reasonable accommodation duty. The employment quota and the reduced social security contribution have a significant role in increasing the employment rate. The Employment 2018 programme supports projects by NGOs that are aimed at increasing the social integration and employability of persons with disabilities.

However, awareness-raising actions and guidance are rather limited. They include the Hand in Hand Foundation (*Kézenfogva Alapítvány*) Alternative Labour Market Service and a guide to workplace integration produced by *Budapest Esély Nonprofit Ltd*; *Munka-Kör* Foundation also provides information for employers. There are several employment placement services. Employment rehabilitation is coordinated and supported through tenders by the National Social Policy Institute.

There is no evidence for the effectiveness, strengths and weaknesses of these instruments.

1.2 Support and partnerships available to employers to assist them in making reasonable accommodations

Only accredited employers may get normative support for extra costs of employment deriving from the employment of persons with an altered ability to work; 100 % of such costs may be reimbursed. Financial support is provided by the relevant regional Government Office for a period of up to three years, and it may be renewed in any case. These rules apply only to employers who fall under the scope of the Labour Code (private employment). EU projects are often aimed at providing guidance/information for employers on identifying appropriate types of accommodation for individuals with disabilities (e.g. EFOP-1.1.1-15-2015-00001).

In the field of job advertisements and placements, partnerships have been created between platforms (profession.hu, EUJobs) and NGOs (Hand in Hand Foundation, Not Giving Up Foundation). E.ON Hungary maintains close collaboration with more than 20 advocacy and service-provider NGOs, which help with the evaluation of the recruitment process and give concrete suggestions on how to eliminate barriers for persons with disabilities. These partnerships are aimed at improving the services that are provided for employers in order to promote the employment of persons with an altered capacity to work.

There is no evidence for the effectiveness of the support available to employers or the partnerships cited above.

1.3 Illustrative examples of good employer practice for providing reasonable accommodations for persons with disabilities

There is one guide: the Hungarian Association of the Deaf and Hard of Hearing has published a list of best practices on reasonable accommodation by Hungarian employers. It covers examples of all elements of employment in the private sector, in the form of interviews with HR leaders in branches of large international companies.

The National Federation of Organisations of People with a Physical Disability implemented an EU project to investigate the meaning of 'reasonable accommodation' in practice through Hungarian equality forums.

There is no evidence for the effectiveness of the good practice guides or other sources of information directed at employers to assist them to make reasonable accommodations.

1.4 Recommendations

Recruitment and hiring

Employers who participate in job placements through a partnership of professional platforms and NGOs should be supported by the reimbursement of extra costs deriving from making reasonable accommodation. At present, only accredited employers are entitled to this form of support.

Initial employment

A list of employers who are not complying with the quota may be compiled from the Tax Authority's register. Special guidance and a best practice guide could be addressed specifically to these non-complying employers. This targeted information and awareness raising may contribute to greater compliance with the quota and a higher employment rate.

Promotion and career development

There are two kinds of normative support for accredited employers: pay for persons with an altered ability to work, and extra costs of employment deriving from his/her employment. The amount (%) of support should be increased in the event that the person (affected by the support) achieves promotion within the same organisation.

Retention

At present, only accredited employers are entitled to normative support for pay and costs when they employ persons with disabilities. This support should be extended to existing staff who acquire an impairment, or whose impairment changes, during the course of their employment.

2 Support and incentives directed at employers to promote the employment of persons with disabilities, including guides on good practice, websites and advice services

2.1 Employment quotas

In Hungary, national law provides for a quota for the employment of people with disabilities (people with an altered ability to work).¹ The quota measure relating to the employment of people with an altered ability to work (including people with disabilities) is regulated by Act 191 of 2011 on Benefits for Persons with an Altered Ability to Work and the Amendment of Certain Laws.² According to Article 2 of this Act, a person with an altered ability to work is any person over the age of 15 whose 'health status' is assessed by the rehabilitation authority as resulting in a work capacity of 60 % or less. Since this is the category that is used in both the legislation and statistics, it is not possible to narrow down the data to people with disabilities, but it can be assumed that any increase in the employment rate of people with an altered ability to work also means a certain degree of increase in the number of people with disabilities in employment.

Under the quota measure regulated by Article 23 of Act 191 of 2011, employers are obliged to pay a 'rehabilitation contribution' (fee), if they have more than 25 employees and the proportion of persons with an altered ability to work within their workforce is below 5 %. The level of the 'rehabilitation contribution' per unfilled position(s) per year is nine times the minimum wage; in 2021, it was approximately EUR 4 800 per year. The 'rehabilitation contribution' goes into the general budget. The duty to pay the fee applies (under identical conditions) to both the private and the public sector, with some exemptions, including law enforcement bodies and the army. Beyond the 'rehabilitation contribution', there is no other sanction for not complying with the employment obligation described above.

The quota (fee) is enforced through compulsory registration by the employer, as well as an obligation to declare and pay the fee to the National Taxation Authority (NAV), based on the provisions of Act 191 of 2011. If the fee is not paid, NAV will levy and sanction non-payment in the regular way that applies in respect of non-compliance with tax obligations (tax administration procedure).³

According to analyses, this quota system, which has been in place since 1998, albeit with changing conditions and figures, has achieved some improvement in the employment of persons with an altered ability to work: their employment rate increased from 11 % in 2001, to 28.8 % in 2011⁴ and 44 % in 2021.⁵ The proportion of employers

¹ This section relies on the following report: [5481-hungary-country-report-non-discrimination-2021-1-88-mb \(equalitylaw.eu\)](https://www.equalitylaw.eu/5481-hungary-country-report-non-discrimination-2021-1-88-mb), pp. 82-83.

² Act 191 of 2011 on the Benefits of Persons with an Altered Ability to Work and the Amendment of Certain Laws, available in Hungarian at: http://net.jogtar.hu/jr/gen/hjegy_doc.cgi?docid=A1100191.TV.

³ Act 150 of 2017 on tax administration, available in Hungarian at: <https://net.jogtar.hu/jogszabaly?docid=a1700150.tv>.

⁴ See: https://www.asz.hu/storage/files/files/elemzesek/2019/20190109_agat.pdf?download=true, p. 43.

⁵ See: <https://ado.hu/munkaugyek/kozelit-az-eu-atlagahoz-a-megvaltozott-munkakepessegek-aranya-a-munkaeropiacon/>.

employing persons with an altered ability to work was 17 % in 2008,⁶ whereas in 2019, 80 % of companies with more than 250 employees employed such persons.⁷ However, the figure is much lower (55 %) for small companies (25-49 employees).⁸ A total of 99 % of employers are small and micro enterprises, which employ two-thirds of all employees.⁹ At the same time, there is no available data on the number of persons with disabilities employed under the quota. The quota is successful, as it incentivises employers to employ such workers instead of paying the costly fee.¹⁰ (67 % of companies employ persons with disability to avoid the fee).¹¹ However, there is no scheme or action to encourage employers to comply with the quota scheme through employing persons with disabilities rather than paying a fee.

2.2 Tax relief / reduced social security contributions / wage subsidies for employers employing persons with disabilities

If the employer employs more persons with disability than is provided for by the 5 % quota (at least 30 employees with disabilities, or 25 % of all employees), they may become an accredited employer. In this case, the employer undertakes further responsibilities (e.g. implementation of a rehabilitation plan, acting as a rehabilitation mentor). The accredited employer may get support for pay and the cost of employment to an amount up to 100 % (in accordance with detailed and complicated rules).¹² In 2022, the central budget has earmarked HUF 50 billion (around EUR 130 million) for supporting accredited employers.¹³

These are normative financial supports for accredited employers; the eligibility and amount are based on Government Decree No. 327/2012.¹⁴ There are two kinds of support:

- a) pay for persons with an altered ability to work (see paragraph 2.1); and
- b) extra costs of employment deriving from his/her employment.¹⁵

⁶ Tardos, K. (2013), 'Jó gyakorlatok a megváltozott munkaképességűek foglalkoztatására', *Kultúra és Közösség*, available at: <http://www.hrportal.hu/download/megvaltozottmunkakepesseg.pdf>.

⁷ See: <https://www.vg.hu/vilaggazdasag-magyar-gazdasag/2019/07/megduplazodott-a-megvaltozott-munkakepesseguek-foglalkoztatasi-aranya>.

⁸ Bacskák, D. (2020), 'Megváltozott munkaképességű személyek nyílt munkaerőpiaci foglalkoztatási helyzete Magyarországon', available at:

https://gvi.hu/files/researches/597/rehab_elemz%C3%A9s_200218.pdf, p. 5.

⁹ See: <https://www.ksh.hu/docs/hun/xftp/idoszaki/pdf/kkv18.pdf>.

¹⁰ 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.

¹¹ Bacskák, D. (2020), 'Megváltozott munkaképességű személyek nyílt munkaerőpiaci foglalkoztatási helyzete Magyarországon', available at:

https://gvi.hu/files/researches/597/rehab_elemz%C3%A9s_200218.pdf, p. 9.

¹² For detail, see: 'Akkreditált Foglalkoztatás' Budapest (2017), available at: https://fszk.hu/wp-content/uploads/2017/08/Akkreditalt_foglalkoztatasi.pdf.

¹³ See: https://adozona.hu/altalanos/Kiemelt_tamogatasi_megvaltozott_munkakepes_IzC8Z9.

¹⁴ 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>.

¹⁵ Article 20/A of Government Decree No. 327/2012.

The full amount of pay is reimbursed in the first year of employment, 90 % in the second year and 80 % from the third year.¹⁶ These rules apply only to employers under the scope of the Labour Code (private employment).

The social security contribution may be reduced, or the employer may even be exempted from it. An employer who employs a person with an altered ability to work (see above at 2.1) is entitled to this reduction or exemption from the social security contribution. If the employee earns a maximum of twice the minimum wage, the employer is fully exempted, at their request, from paying the social security contribution. Over this amount, the employer must pay 13 % on the basis of the amount of pay exceeding twice the minimum wage.¹⁷ The ordinary contribution is 13 % of the entire amount. This concession applies to all employers, in both the private and the public sectors.

Statutory sick pay is paid by all employers for the first 15 days of sickness per year.¹⁸ After this period, it is paid by the social security fund.¹⁹ The same rules apply for all employees, including people living with health conditions/impairments.

An employee with disability may get a 5 % reduction in personal income tax²⁰ (with a medical certificate).²¹ This concession applies to all employees both in the private and the public sector.

There is no data, evidence or analysis regarding the impact of the above-mentioned tax and social security measures.

2.3 Reasonable accommodation

Act 26 of 1998 on the Rights of Persons with Disabilities and the Guaranteeing of their Equal Opportunities²² (RPD) and Act 1 of 2012 on the Labour Code contain provisions on the duty of employers concerning reasonable accommodation. Under Article 15(1) of the RPD, persons with disabilities shall, if possible, be employed in integrated employment, or, in lieu of this, in protected employment. Under Article 15(2), the employer employing a person with a disability is obliged to provide accommodation at the workplace to the extent necessary for the performance of the work, in particular to ensure the appropriate adaptation of tools and machines.

Under Article 15(3) of the RPD, the employer shall be obliged to provide an accessible environment in the course of the recruitment procedure in order to enhance access to

¹⁶ Article 20/B of Government Decree No. 327/2012.

¹⁷ 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.

¹⁸ Article 126 of Act 1 of 2012 on the Labour Code, available in Hungarian at: <https://net.jogtar.hu/jogszabaly?docid=a1200001.tv>.

¹⁹ Act 83 of 1997 on obligatory health insurance services, available in Hungarian at: <https://net.jogtar.hu/jogszabaly?docid=99700083.tv>.

²⁰ Act 117 of 1995 on personal income tax, available in Hungarian at: <https://net.jogtar.hu/jogszabaly?docid=99500117.tv>, Article 40.

²¹ In accordance with Government Decree No. 335/2009, available in Hungarian at: <https://net.jogtar.hu/jogszabaly?docid=a0900335.kor>.

²² Available in Hungarian at: <https://net.jogtar.hu/getpdf?docid=99800026.tv&targetdate=20170602&printTitle=1998.+%C3%A9v+i+XXVI.+t%C3%B6rv%C3%A9ny>.

employment for persons with disabilities. Article 15(4) states that this obligation shall be imposed on the employer if (a) the employer publicly advertised²³ the vacancy; (b) when applying for the job, the person with a disability states their special needs relating to the job interview; and (c) the accommodation of those needs does not impose a disproportionate burden on the employer. The burden shall be regarded as disproportionate if compliance with this obligation would make it impossible for the employer to continue operating. These provisions equally apply in private and public employment.

Under Article 51(5) of the Labour Code, 'when employing a person with a disability, the employer shall guarantee conditions for reasonable accommodation'. This provision applies in private employment and also in some segments of public employment.

The Hungarian legal framework contains an obligation to accommodate the needs of persons with disabilities in the course of the recruitment procedure, and to adapt the working environment to the needs of employees with disabilities who are already employed there. However, the legislation does not expressly state that the employer shall be obliged to adapt the working environment to the special needs of a person with a disability with a view to actually employing that particular person. In practice, this means that the employer may argue that the law does not specifically require adaptation of the work environment in order to hire someone with disability. At the same time, the courts may interpret the law as including such an obligation. However, there has been no litigation on this issue so far.

Failure to meet the duty of reasonable accommodation in employment for people with disabilities is recognised as a form of discrimination.²⁴

2.4 Other relevant actions targeted at employers

In 2018, the Ministry of Human Resources Equal Opportunities of Persons with Disabilities Non-profit Ltd (FSZK)²⁵ launched the Employment 2018 programme, which provides financial support to projects by NGOs aimed at increasing the social integration and employability of persons with disabilities. The programme includes the following five components:

- a) young persons with disabilities – from education to work;
- b) labour market integration through innovative projects and awareness-raising events;
- c) disability-friendly workplace award;
- d) disability-friendly shopping brand;
- e) social events.²⁶

²³ The legal text includes only public advertisement and does not mention internal advertisement or advertisement via recruitment agencies.

²⁴ This section relies on the following report: [5481-hungary-country-report-non-discrimination-2021-1-88-mb \(equalitylaw.eu\)](#), pp. 34-38.

²⁵ See: <https://fszk.hu/english/>.

²⁶ See: <https://fszk.hu/szakmai-tevekenysegek/komplex-rehabilitacio/foglalkozasi-rehabilitacio/foglalkoztatasi-2018/>.

Employment rehabilitation is coordinated by the National Social Policy Institute.²⁷ Government Decree No 327/2011 describes the forms of employment rehabilitation.²⁸ In this regard, the National Social Policy Institute supports projects through tenders.²⁹ Unfortunately, there is no information available on these projects.

In addition, EU projects (coordinated by the National Social Policy Institute) are often aimed at raising awareness amongst employers in this field. For instance, Project No. EFOP-1.1.1-15-2015-00001³⁰ serves this purpose, among other activities. The aim of this project is to promote the employment of persons with an altered ability to work. Within this framework, one of the activities is to improve the knowledge of employers regarding the employment needs of such persons.

2.5 Examples of good practice

1. Fee (rehabilitation contribution) in the case of non-compliance with the 5 % quota: this high (and continually increasing) amount increases the motivation of employers (particularly large companies) to employ more persons with disabilities. It has contributed to the increasing rate of employment of this group in the recent decade.

2. Exemption from the payment of the social security contribution: it considerably decreases the cost of employment (by 13 % of pay, with a threshold), which contributes to the higher employment rate.

3. Accredited employers: employ persons with disabilities over the quota, undertake further integration/rehabilitation tasks and receive financial state support for pay and costs (even full reimbursement in certain cases). There is no data regarding the number of accredited employers or on the number of persons (with an altered ability to work) whom they employ.

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

In general, there is limited information on this topic. There are no 'official' good practice guides produced by the Government or the national equality body.

The only exception the author has found is: the University of Pécs published a study on the practice of nine EU countries on employment rehabilitation.³¹

There are only a few websites to promote the employment of persons with disabilities through guides or other information directed at employers:

Budapest Esély Nonprofit Ltd (established by the Municipality of Budapest) published a guide to workplace integration of persons with disabilities for employers.³² This EU-

²⁷ See: <https://nszi.hu/szakmai-tevekenysegek/fogyatekossagugy/rehabilitacios-szakmafejlesztesi-iroda>.

²⁸ Based on Government Decree 327/2011. Annex No. 2, available in Hungarian at: <https://net.jogtar.hu/jogszabaly?docid=a1100327.kor>.

²⁹ See: <https://nszi.hu/palyazatok/palyazati-felhivasok>.

³⁰ See: <https://nszi.hu/efop-111-15-2015-00001/a-projekt-bemutatasa-celjai>.

³¹ See: https://fszk.hu/wp-content/uploads/2018/07/Zarotanutmany_FSZK-C.pdf.

³² See: http://www.pestesely.hu/doc/kiadv_fogy.pdf.

funded short guide (14 pages) contains ideas for integrating persons with disabilities in the workplace: advantages of integration, special needs, NGO services available.

Munka-Kör Foundation for the Hearing Impaired provides information for employers on potential forms of support.³³

The website of the Social Sectoral Portal³⁴ contains detailed information regarding employment rehabilitation.

There are several employment placement services:

- The Hand in Hand Foundation³⁵ started an Alternative Labour Market Service in order to help people with modified working abilities to find jobs. With the help of this service, the Foundation attempts to facilitate a connection between employers in open labour market and unemployed people with disabilities.
- The Salvavita Foundation is also actively providing this employment placement service.³⁶
- Under the framework of an EU-funded project,³⁷ a job placement service website was also launched.

³³ See: <http://munkakoralap.hu/english/about-us-our-motto-equal-access-with-knowledge-which-is-accessible-for-everyone/>.

³⁴ See: <https://szocialisportal.hu/foglalkozasi-rehabilitaciorol/>.

³⁵ See: <https://kezenfogva.hu/about-us>.

³⁶ See: <https://salvavita.hu/allaskeresoknek/>.

³⁷ Project No. EFOP-1.9.3-VEKOP-17-2017-00001; see: <https://nszi.hu/projektek/europai-unios-projektek/efop-193-vekop-17-2017-00001>.

3 Support and partnerships available to employers to assist them in making reasonable accommodations

3.1 Support available to employers for making reasonable accommodation

There is no normative (regulated) support available to all employers to enable/facilitate them to make reasonable accommodations.

However, accredited employers may get support for reasonable accommodation (see the definition of ‘accredited employer’ at 2.2). The accredited employer may get support for pay and the cost of employment up to 100 %.³⁸ These are normative financial supports for accredited employers; thus, eligibility and amount is based on Government Decree No. 327/2012.³⁹ There are two kinds of support: (a) pay for persons with an altered ability to work (see the definition at paragraph 2.1), and (b) extra costs of employment deriving from his/her employment.⁴⁰ A total of 100 % of the extra costs of employment deriving from employment of persons with an altered ability to work may be reimbursed.⁴¹ Reimbursement of the cost of employment may be provided up to a maximum of 100 %; however, the rate may be lower depending on the yearly budget as defined by the decision of the responsible minister.⁴² Financial support is provided by the relevant regional Government Office for a period of up to three years, and it may be renewed in any case, always on the basis of the employer’s application. These rules apply only to employers under the scope of the Labour Code (private employment).

In addition, EU projects (coordinated by the National Social Policy Institute) are often aimed at providing guidance/information on identifying appropriate kinds of accommodation for individuals with disabilities for employers. For instance, Project No. EFOP-1.1.1-15-2015-00001⁴³ serves this purpose, among its other activities. The aim of this project is to promote the employment of persons with an altered ability to work through the promotion of equal opportunities. One of the activities is aimed at changing the attitude of employers and promote employment for the target group.

3.2 Partnerships to assist employers to make reasonable accommodations

There is no overall partnership, nor one involving or led by Government.

The EUJobs HR Group, the Not Giving Up Foundation (*Nem Adom Fel Alapítvány*)⁴⁴ and the Central Hungarian Regional Association of Blind People⁴⁵ have developed a strategic cooperation agreement. Under this framework, the aforementioned NGOs provide professional advice and guidance to improve the job placement services of the EUJobs HR Group in relation to persons with disabilities.⁴⁶ Unfortunately, very limited

³⁸ For details see ‘*Akkreditált Foglalkoztatás*’, Budapest (2017), available at: https://fszk.hu/wp-content/uploads/2017/08/Akkreditalt_foglalkoztatás.pdf.

³⁹ 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>.

⁴⁰ Article 20/A of Government Decree No. 327/2012.

⁴¹ Article 22 of Government Decree No. 327/2012.

⁴² Article 31 of Government Decree No. 327/2012.

⁴³ See: <https://nszi.hu/efop-111-15-2015-00001/a-projekt-bemutatasa-celjai>.

⁴⁴ See: [Nem Adom Fel Alapítvány](http://nemadomfelalapitvany.hu).

⁴⁵ See: [Főoldal - Vakok és Gyengénlátók Közép-Magyarországi Regionális Egyesülete \(vgyke.com\)](http://foidal-vakok-es-gyengennlatok-kozep-magyarorszagi-regionalis-egyesulete.vgyke.com).

⁴⁶ See: [Fogyatékkal élők foglalkoztatásának segítése - euJobs HR-Group \(eujobshrgroup.hu\)](http://fogyatekkal-elok-foglalkoztatasanak-segitese-eujobs-hr-group.eujobshrgroup.hu).

information is available on this agreement, and the text of the agreement has not been publicised.

There is a similar job placement cooperation strategy and campaign with participation from profession.hu, the market-leading job advertisement digital platform⁴⁷ and the Hand in Hand Foundation.⁴⁸ The aim of this partnership is to promote the employment of persons with an altered capacity to work by actively supporting employers to find suitable workers and integrate them in the workplace. There are free (HUF 1) job advertisements, leaflets and advice for employers.⁴⁹

E.ON Hungary has said that it takes an inclusive approach to recruitment, which means that there are no dedicated positions but all openings are available to persons with disabilities. E.ON Hungary maintains close collaboration with more than 20 advocacy and service provider NGOs active in the disability field, which help with the evaluation of the recruitment process and give concrete suggestions on how to eliminate barriers for persons with disabilities. Thanks to this collaboration, E.ON Hungary offers hearing loops, mentoring and sign language interpreters if necessary, for any candidate. The online recruitment platform is also regularly tested to ensure that it is accessible to persons with visual impairment.⁵⁰

There is no available information/analysis regarding the effectiveness of these partnerships.

⁴⁷ See: <https://www.profession.hu/>.

⁴⁸ See: <http://kezenfogva.hu/>.

⁴⁹ See: <https://www.facebook.com/kezenfogva/>.

⁵⁰ '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.

4 Illustrative examples of good employer practice for providing reasonable accommodations for persons with disabilities

4.1 Good practice guides for employers regarding reasonable accommodation

Neither the Government nor the equality body have published any good practice guide regarding reasonable accommodation that is directed at employers in the public or the private sector.

The author found only one guide:

The Hungarian Association of the Deaf and Hard of Hearing published a list of best practices on reasonable accommodation by Hungarian employers.⁵¹ It covers examples of all elements of employment in the private sector, in the form of interviews with HR leaders of branches of large international companies. The web guide is quite short, as it contains only these interviews.

There is no evidence on how the guide is being used by employers or of any effect it has had.

4.2 Any other sources of information regarding good practice for employers regarding reasonable accommodation

The author found only one guide:

The National Federation of Organisations of People with a Physical Disability (MEOSZ)⁵² implemented an EU project⁵³ to investigate the meaning of 'reasonable accommodation' in practice through Hungarian equality forums.⁵⁴ The results were disseminated in conferences and workshops.⁵⁵ This work may be perceived as a kind of practical guidance; however, the results of the project (practical guide or study) are not available.

4.3 Examples of individual reasonable accommodations which reveal good practice

There is no available information on real-life individualised reasonable accommodations, as the subject has not been addressed in existing research and publications.

⁵¹ See: <https://akadalyugras.hu/jo-gyakorlatok/>.

⁵² See: <http://www.meosz.hu/en/introduction-of-meosz/>.

⁵³ Project No. EFOP-5.2.2.-17-2017-00038.

⁵⁴ See: <http://www.meosz.hu/efop522/az-esszeru-alkalmazkodas-fogalma-hazai-anti-diszriminacios-szervek-gyakorlatanak-tukreben/>.

⁵⁵ See: <https://www.mvgyosz.hu/hirek-hu/konferencia-az-esszeru-alkalmazkodasrol/>.

5 Recommendations and guidance regarding good practice and reasonable accommodation

5.1 Recommendations regarding good practice and reasonable accommodation in recruitment and hiring

Partnerships have been created in the field of job advertisements and placements between platforms (profession.hu, EUJobs) and NGOs (Hand in Hand Foundation, Not Giving Up Foundation). These partnerships are aimed at improving the service provided for employers in order to promote the employment of persons with an altered capacity to work. This may lead to a higher employment rate for persons with disabilities.

The employers participating in this form of job placement could be supported by reimbursement of some clearly defined exceptional costs deriving from reasonable accommodation. At present, only accredited employers are entitled to this form of support. The success depends on the potential subsidies and whether they are attractive to potential employers.

5.2 Recommendations regarding good practice and reasonable accommodation in initial employment

There is a normative financial support for private accredited employers (employing the number of persons required by the quota and applying for this status). There are two kinds of support: a) pay for persons with an altered ability to work, and b) extra costs of employment deriving from his/her employment. The full amount of pay is reimbursed in the first year of employment, 90 % in the second year and 80 % from the third year.

A list of employers not complying with the quota may be compiled from the Tax Authority's register. Special guidance and a best practice guide could be addressed specifically to these non-complying employers. It may be combined with information on the good practices of those employers who are most successful in this area. This targeted information and awareness raising may contribute to greater compliance with the quota.

5.3 Recommendations regarding good practice and reasonable accommodation in promotion and career development

There are two kinds of normative support for accredited employers: pay for persons with an altered ability to work, and extra costs of employment deriving from his/her employment.

The amount (%) of support should be increased in the event that the person (affected by the support) achieves promotion in the same organisation.

5.4 Recommendations regarding good practice and reasonable accommodation in retention, i.e. enabling people to stay in work if they develop an impairment or their impairment changes

At present, only accredited employers are entitled to normative support for pay and costs (see above) when they employ persons with disabilities. This support should be extended to existing staff who acquire an impairment, or whose impairment changes, during the course of their employment.

Special attention should be paid to small and micro employers, given that they employ two-thirds of all employees. The schemes covered in this report, including financial incentives, are focused on employers of 25 or more people. Consideration should therefore be given as to which measures could be expanded to cover employers who employ fewer than 25 people.

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