

Article 34 - workers with disabilities

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Article	Article 34 - Aid for compensating the additional costs of employing workers with disabilities
Key words	Article 34 par 2 letter d)
Member State	SK
Question	<p><i>"Is it possible, for a vehicle (private car) not owned by the aid recipient (a company) but by his employee who is disabled to be considered as eligible cost within the meaning of Article 34 (2) (d) of Commission Regulation 651/2014/EU?"</i></p> <p>The use of a private car will be made on the basis of an Agreement on the use of a private car for business purposes between the company and the employee. The use of a private car for business purposes is intended to transport a user – worker with disability from his place of employment to the working place and back in order to carrying out work and work duties specified in the employment contract. Transport to the working place in forest stands on a steep terrain will be provided by an own off-road car of a worker with a disability, on which an automatic gearbox is installed in order to be able to operate it with one hand (i. e. the car concerned is adapted to disability of the employee). Ultimately, the worker with a disability also uses this car for transportation to work.</p> <p><i>If it is possible, what could be a legitimate cost? Renting this vehicle or buying fuel?"</i></p>
Creation Date	2019.06.28
COMP Reply	<p>According to Article 34(2)(d) of GBER, the eligible costs for compensating the additional costs of employing workers with disabilities shall be the "costs directly linked to transport of workers with disabilities to the working place and for work related activities." The purpose of the aid is to increase the level of employment of workers with disabilities. Since the employer would otherwise bear such costs, the employer is considered to be the beneficiary of such aid.</p> <p>This GBER provision refers to the transport organised or paid for by the undertaking employing the persons with disabilities. It does not exclude that the disabled worker owns a car and the eligible costs constitute the costs of renting this car (from the disabled employee) or costs of fuel for the transport of the employee to the working place, if all conditions of Article 34 GBER and of Chapter I GBER are respected. For completeness, see also Article 7(1) which requires that eligible costs shall be supported by documentary evidence.</p> <p><i>Disclaimer: This reply does not represent a formal and definite position of the European Commission but is only an informal guidance provided by the services of DG Competition to facilitate the application of the GBER. It is therefore not binding and cannot create legal certainty or legitimate expectations.</i></p>

COMP Reply date	2019.10.09
COMP Responsible	<input checked="" type="checkbox"/> HII ESTATE-AID-WIKI

¹ Article numbers & names

- Article 32 - Aid for the recruitment of disadvantaged workers in the form of wage subsidies
- Article 33 - Aid for the employment of workers with disabilities in the form of wage subsidies
- Article 34 - Aid for compensating the additional costs of employing workers with disabilities
- Article 35 - Aid for compensating the costs of assistance provided to disadvantaged workers

² AT, BE, BG, HR, CY, CZ, DE, DK, EE, EFTA, EL, ES, FI, FR, HU, IE, IT, LT, LU, LV, MT, NL, PL, PT, RO, SK, SE, SI, UK.