



Striving for an inclusive labour market in Serbia

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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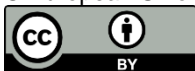
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1 Executive summary

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 are several support measures and incentives available for employers to promote the employment of persons with disabilities, such as employment quotas, reduced social security contributions and various forms of wage subsidies.

The Law on Professional Rehabilitation and Employment of Persons with Disabilities (LPREPD) introduced quotas for the employment of persons with disabilities for both private and public companies with at least 20 employees. An employer with 20 to 49 employees is obliged to hire one person with disability, and then one person with disability per each 50 subsequent new employees. New companies are exempted from this obligation for the first two years. There are alternative ways available to fulfil this obligation (payment to a fund dedicated to the employment of persons with disabilities, etc.).

According to the provisions of the Law on Personal Income (Salaries) Tax, a private sector employer can be exempted from income tax for a period of three years if they employ a person with disability on a full-time contract.

Private employers are entitled to exemption from the obligation to pay contributions for compulsory social insurance for a period of three years from the date of employment.

Financial incentives for the employment of persons with disabilities are provided through various forms of wage subsidies for the employment of persons with disabilities without work experience, and subsidies for the creation of new jobs and public works.

With regard to good practice guides and websites, [the National Employment Service of the Republic of Serbia](#) website contains information on relevant legal regulations; public calls for employers; and measures to support the employment of persons with disabilities funded by the National Employment Service. [The Unija company website](#) offers information on obligations in respect of the employment of persons with disabilities, as well as on subsidies and other measures, and explains the entire hiring process in detail. There is [one guide for employers](#) with various examples of good practice in the employment of persons with disabilities, developed by the Serbian Association of Employers and published by the International Labour Organization.

There is no evidence of the effectiveness of these instruments.

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

The Law on the Prohibition of Discrimination (LPD) and the Law on Professional Rehabilitation and Employment of Persons with Disabilities both include provisions on reasonable accommodation. Employers are obliged to take appropriate measures if necessary in a particular case in order to ensure access, a reasonably adapted workplace, participation, professional development and advancement in work, unless

these measures would impose a disproportionate burden on the employer. The availability of financial assistance from the state is taken into account in assessing whether there is a disproportionate burden.

The National Employment Service has an open call throughout the year for employers who employ persons with disabilities under special conditions. Support for employers consists of two measures: reimbursement of appropriate costs for adjustments to the workplace, in a lump sum, and/or reimbursement of salary costs for a person engaged in providing professional support or work assistance to a person with disability, for a maximum of 12 months. All employers (public and private) are eligible for those measures.

Although there are no partnerships specifically focused on reasonable accommodation, there are two partnerships that give some advice and offer assistance to employers in making reasonable accommodations.

In October 2017, the Serbian Association of Employers (SAE) formed a network of employers who employ persons with disabilities in order to provide help and support to employers in the process of hiring persons with disabilities and enhancing inclusion in the workplace, and to promote good practice and exchange experiences and ideas for activities relating to socially responsible business. The SAE developed 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 obligations for employers, with no practical examples or guidance. In addition, the Forum of Youth with Disabilities launched a [network of employers](#) to whom strategic support is provided in taking a more active approach to the long-term and sustainable employment of persons with disabilities.

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

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

There are no good practice guides available regarding reasonable accommodation. Among the scarce resources that are available for employers, reasonable accommodation is not elaborated on; it is simply listed as an obligation, with a legal explanation and a description of the process for applying for state support (reimbursement for reasonable accommodation).

1.4 Recommendations

There is a lack of guidance for employers on making reasonable accommodations at all stages of the employment relationship (recruitment and hiring, initial employment, promotion and career development and retention).

It would be beneficial to publish guides with practical information on reasonable accommodation at all stages of employment. For the purpose of those guides, it would be good to collect examples of good practice from Serbia, as well as from the wider region. Employers should be provided with information on the support available regarding reasonable accommodation, including details of the organisations and other

entities / networks that offer advice and consultancy services on this issue, as well as entities that provide concrete support (technical, technological, etc.). It would be good to include success stories from the perspective of both employers and employees, including detailed explanations of how employers have employed and accommodated persons with disability.

In addition, all guides for employers should be available in different formats in order to ensure that they are user-friendly for persons with various disabilities.

Finally, the existing networks of employers could be further strengthened in order to aid the regular exchange of information and provide support to their members.

In order to deliver on these recommendations, it is necessary to create synergies between state authorities (i.e. the National Employment Service, the Ministry for Labour, the Council for Persons with Disabilities), disabled persons' organisations, organisations and companies, employers' associations and other stakeholders, to join up their efforts and create all the conditions necessary for the fulfilment of the obligation of reasonable accommodation.

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

The [Law on Professional Rehabilitation and Employment of Persons with Disabilities](#)¹ introduced the obligation to employ persons with disabilities as a principle of affirmative action aimed at increasing the participation of persons with disabilities in the labour market. This obligation began in May 2010, and it applies to all companies, both private and public, with at least 20 employees. An employer with 20 to 49 employees is obliged to hire one person with disability, while an employer with 50 or more employees must hire at least two persons with disability, and one additional person with disability per every 50 subsequent new employees.² The Law also provides that new companies are not obliged to employ a person with disability for an initial period of two years from the day of their establishment.³

The legal system of the Republic of Serbia does not have a single comprehensive definition of disability, i.e. disability is defined differently in different laws. Article 3(1) of the LPREPD states that for the purposes of this Law, a person with disability shall be a person suffering permanent consequences of bodily, sensory, mental and psychiatric impairment or sickness which cannot be eliminated by any treatment or medical rehabilitation; who is faced with social and other limitations affecting his/her working capacity and the possibility of finding or retaining employment; and who does not have possibilities, or has reduced possibilities, to be included in the labour market or apply for employment on equal terms with other persons. An unemployed person with a disability is a person referred to in Article 3(1) as being between 15 and 65 years of age, who is not employed or has otherwise exercised the right to work, is ready to work or to accept professional rehabilitation for employment and is actively seeking employment; and is recorded in the register of unemployed persons in the National Employment Service.

The LPREPD provides for an assessment of work capacity, which includes medical, social and other criteria establishing the possibilities for, and capabilities of, persons with disabilities necessary for their inclusion in the labour market and the performance of concrete work independently or with the assistance of a support service and the use of technical aids, i.e. the possibility of employment under general and special conditions.⁴ A work capacity assessment is not mandatory for persons with disabilities, but it is a requirement for eligibility to use the available support measures provided by the National Employment Service for persons with disabilities, such as reimbursement of costs for reasonable accommodation, etc.

The LPREPD stipulates alternative ways of fulfilling the quota obligations; not only by employing a person with disability based on the number of employed workers, but also through:

¹ 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 Law on Professional Rehabilitation and Employment of Persons with Disabilities, Article 24.

³ Law on Professional Rehabilitation and Employment of Persons with Disabilities, Article 25.

⁴ Law on Professional Rehabilitation and Employment of Persons with Disabilities, Article 8.

- a) payments to the Budgetary Fund for Professional Rehabilitation and Encouragement of Employment Persons with Disabilities;⁵ or
- b) by making agreements on technical cooperation with the enterprises for professional rehabilitation and employment of persons with disabilities.⁶

An employer that finances the salary of a person with disability in the enterprise for professional rehabilitation and employment of persons with disability or a social enterprise is relieved of the obligation to employ a person with disability in their own company. The employer should finance the same number of salaries as their quota (number of persons with disabilities) sets out. Moreover, their participation in financing the salary of a person with disability may not be less than 50 % of the average income in Serbia, according to the latest data published by the Republic Statistical Office.⁷

The State Tax Administration controls the fulfilment of the quota obligation to employ persons with disabilities. This obligation is monitored on a monthly basis (the last day of the month). There is a prescribed form that should be submitted monthly to the Tax Administration on the fulfilment of the obligation to employ persons with disabilities ([IOSI Form – Report on the fulfilment of the obligation to employ persons with disabilities](#)). All employers who are under the obligation to employ persons with disabilities are obliged to submit the form, regardless of the manner in which they perform this obligation.

If the employer does not fulfil their quota obligation, or if they report an employed person who is not considered a person with a disability in accordance with this Law, the Tax Administration determines the obligation to pay the prescribed amount (i.e. 50 % of the average income in Serbia) to the Budgetary Fund for Professional Rehabilitation and Encouragement of Employment Persons with Disabilities, which was established for the purpose of encouraging the employment and professional rehabilitation of unemployed persons with disabilities. In addition, the employer is issued a fine of approx. EUR 1 700 to EUR 8 500 (RSD 200 000 to RSD 1 000 000) for the misdemeanour, and a fine of approx. EUR 85 to EUR 425 (RSD 10 000 to RSD 50 000) will be imposed on the responsible person in the company for the misdemeanour. An entrepreneur will be fined from approx. EUR 43 to EUR 3 400 (RSD 5 000 to RSD 400 000) for this violation. The amount raised from fines for non-compliance (misdemeanour fine) goes to the state budget (i.e. it is not part of the Budgetary Fund).

The fee for non-compliance with the quota is determined on a monthly basis (amount: 50 % of the average income in Serbia), and that amount goes directly to the Budgetary Fund for Professional Rehabilitation and Encouragement of Employment Persons with Disabilities. It is a way to fulfil the quota obligation, as well as comprising part of the penalty for non-compliance. There is no data on the amount of money raised specifically through the fee/levy, as the Budgetary Fund also receives money from the state budget. Available information from 2020 shows that the total disbursed funds amounted to approx. EUR 3 813 559 (RSD 449 972 384.69), as follows: for wage subsidies for employees with disabilities, the amount of approx. EUR 3 474 342 (RSD 409 972 384.69); and to support the development of competitiveness among

⁵ Law on Professional Rehabilitation and Employment of Persons with Disabilities, Article 26.

⁶ Law on Professional Rehabilitation and Employment of Persons with Disabilities, Article 27.

⁷ Law on Professional Rehabilitation and Employment of Persons with Disabilities, Article 26.

companies in the professional rehabilitation and employment of persons with disabilities, by reimbursing the cost of paid materials, the amount of approximately EUR 338 983 (RSD 40 000 000).⁸ It should be noted that the money from the Budgetary Fund for Professional Rehabilitation and Encouragement of Employment Persons with Disabilities is used to subsidise the salaries of persons with disabilities employed in the company for professional rehabilitation and employment of persons with disabilities or a social enterprise or organisation; the improvement of working conditions; the improvement of production programmes and the quality of products and services provided; job adjustments (reasonable accommodation), and other purposes, in accordance with the law.⁹

There is no officially available data on the percentage (number) of employers who comply with the employment quota. In a report by the Parliamentary Council for Human and Minority Rights and Gender Equality from 2020, some data for 2017 and 2018 on employers and their obligation under the quota to employ persons with disabilities were set out.¹⁰ In 2017, 8 216 employers employed 19 016 persons with disabilities. In 2018, 8 801 employers employed 21 218 persons with disabilities under the quota. Based on the obligation to employ persons with disabilities, in 2017, employers paid funds into the Budgetary Fund for the employment of 8 258 persons with disabilities, and in 2018 they paid funds for the employment of 8 890 persons with disabilities. One of the possible ways to fulfil the obligation of employment of persons with disabilities is to sign a contract with the company for professional rehabilitation and employment of persons with disabilities for the total value equal to the amount of 20 average salaries per employee in Serbia. The fulfilment of the financial obligation through this contract releases the employer from the obligation to employ one person with disability for a period of one year.¹¹ The number of such contracts was 267 in 2017 and 352 in 2018.

Data obtained from the State Tax Administration Office shows that this office does not have data on the number of employers obliged to employ persons with disability, and has data only on the number of employers who fulfil its obligation by paying the requested amount into the Budgetary Fund.¹² In 2020, the average number of employers was 4 353 (monthly), while in 2021 the average was 4 637 (monthly).

In addition, there is no officially available data for the past few years on the number of persons with disabilities employed under the quota system specifically. In 2020, there were 5 213 employed persons with disabilities (of whom 2 412 were women with

⁸ Government of the Republic of Serbia, *Report on the implementation of the National Employment Action Plan for 2020 (Izveštaj o sprovođenju Nacionalnog akcionog plana zapošljavanja za 2020. godinu)*, 05-No. 101-4057/2021, 6 May 2021,

<https://www.minrzs.gov.rs/sr/dokumenti/izvestaji/sektor-za-rad-i-zaposljavanje-0>.

⁹ Law on Professional Rehabilitation and Employment of Persons with Disabilities, Article 28.

¹⁰ National Assembly of the Republic of Serbia, Council for Human and Minorities Rights and Gender Equality (2020), *Post-legislative oversight of the Law on Prevention of Discrimination against Persons with Disabilities – Report (Post-zakonodavni nadzor nad Zakonom o sprečavanju diskriminacije osoba sa invaliditetom-Izveštaj)*,

<http://www.parlament.rs/upload/documents/dokumenta/Izveštaj%20o%20post-zakonodavnom%20nadzoru-Zakon%20o%20sprečavanju%20diskriminacije%20osoba%20sa%20invaliditetom.pdf>.

¹¹ Law on Professional Rehabilitation and Employment of Persons with Disabilities, Article 27.

¹² In response to a request for information of public importance, dated 18 April 2022.

disabilities), while in 2021 there were 5 529 employed persons with disabilities (of whom 2 607 were women with disabilities).¹³

However, it can be assumed that the majority of employed persons with disabilities are employed under the quota system, since the determination of the status of a person with disability is required for measures provided by the National Employment Service.

There is no evidence or analysis assessing the strengths and weaknesses of the quota system that has been introduced.

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

Employers who employ persons with disabilities are eligible for tax relief. According to the provisions of the [Law on Personal Income \(Salaries\) Tax](#),¹⁴ an employer can be exempted from paying income tax for a period of three years if they employ a person with a disability on a full-time contract (tax rate 10 %). This is applicable to private sector employers only, and it is not automatic, as the employer has to apply for the tax relief. No data is available on the number of employers who have applied for and/or been granted this relief.

Employers who employ persons with disabilities are eligible for reduced social security contributions. Employers are entitled to exemption from the obligation to pay any contribution for compulsory social insurance for a period of three years from the date of employment.¹⁵ State bodies and organisations, public companies, public services and other direct or indirect budget users may not receive this exemption from payment of contributions.¹⁶

According to data from the National Employment Service, there were 144 employers in 2019 who received this exemption for 199 employed persons with disabilities¹⁷ and 131 employers received it for 144 employed persons with disabilities in 2020.¹⁸ Employers are not automatically eligible for reduced social security contributions; they have to apply for the reduction, and apparently only a few do so.

In addition, several measures are available to employers who want to employ person with disabilities, such as wage subsidies and reimbursement of salary costs alone or in combination with tax relief and a reduction in social contributions. Measures are not prescribed by the law; they are created by the National Employment Service and published annually on its website as part of the annual national employment plan.

¹³ Data obtained from the National Employment Service in response to a request for information of public importance, dated 18 April 2022.

¹⁴ Law on Contributions for Compulsory Social Insurance, *Official Gazette of the Republic of Serbia*, No. 24/2001 (last amended 2022), Article 45b.

¹⁵ Law on Contributions for Compulsory Social Insurance, Article 45b.

¹⁶ 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.

¹⁷ National Employment Service (2020), *Report for 2019*, Belgrade, https://www.nsz.gov.rs/live/digitalAssets/14/14387_izvestaj_o_radu_nsz_-_j_-_xii_2019_godine.pdf.

¹⁸ National Employment Service (2021), *Report for 2020*, Belgrade, https://www.nsz.gov.rs/live/digitalAssets/15/15758_izvestaj_o_radu_nsz_za_2020_godinu.pdf.

Support measures can be used by both private and public sector employers, unless stated otherwise, as some measures are aimed at private sector employers.

Acquisition of practical knowledge

Acquisition of practical knowledge is a measure that promotes the acquisition of practical knowledge and skills by the unemployed through the performance of specific jobs with an employer belonging to the private sector. This measure combines wage subsidy, tax relief and social security exemption. Its remit may include unemployed persons who have not completed secondary school (without qualifications); persons who have completed functional primary education for adults; and persons with secondary education who have been registered as unemployed in the National Employment Service's records for more than 12 months, regardless of the type of qualifications and work experience, who do not have the adequate and applicable knowledge, skills and competencies to enable them to perform specific tasks. Priority for this measure is given to employers who want to employ persons with disabilities and Roma people. The measure is implemented for a minimum of three months, in accordance with a programme submitted by the employer, through the establishment of a working contract (fixed term or regular). During the acquisition of knowledge and skills for work, the National Employment Service reimburses the employer for the net minimum salary (fully funded, based on full-time or part-time working hours) and the corresponding taxes and compulsory social insurance contributions for a period of three or six months, depending on the type of employment.¹⁹

When reporting on measures, the National Employment Service states the number of persons with disabilities included in them, and not the number of employers. In 2019, this measure was used by nine persons with disabilities (one woman),²⁰ while in 2020, 11 persons with disabilities were included (five women).²¹

Internships

Internships for young people with higher education and internships for unemployed persons with secondary education are measures that include professional training for independent work in the profession for which education was acquired (higher or secondary education) in order to obtain necessary skills and/or to fulfil conditions for taking the professional exam, if it is required by law. The measure is meant for private sector employers only. The National Employment Service finances the measure for a maximum of six to 12 months, depending on the level of education. During the implementation of the measure, the National Employment Service reimburses the employer on a monthly basis for the person's net minimum wage and for the corresponding taxes and compulsory social insurance contributions. This measure is not established by law but is provided by the National Employment Service.²²

¹⁹ 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>.

²⁰ National Employment Service (2020), *Report for 2019*, Belgrade, https://www.nsz.gov.rs/live/digitalAssets/14/14387_izvestaj_o_radu_nsz_-_i_-_xii_2019_godine.pdf.

²¹ National Employment Service (2021), *Report for 2020*, Belgrade, https://www.nsz.gov.rs/live/digitalAssets/15/15758_izvestaj_o_radu_nsz_za_2020_godinu.pdf.

²² National Employment Service, 'Support to employers: Hire a person with disability'.

In 2019, this measure was used by three persons with disabilities (one woman) with higher education and nine persons with disabilities (four women) with secondary education,²³ while in 2020, five persons with disabilities were included (two women) with higher education and five persons with disabilities (three women) with secondary education.²⁴

Wage subsidy

Wage subsidy for persons with disabilities without work experience is a measure by which an employer who employs a person with disabilities without work experience for an indefinite period of time is subsidised for the salary of that person for 12 months, starting from the day of employment.²⁵ In 2019, this measure was used by 536 persons with disabilities (258 women),²⁶ while in 2020, 432 persons with disabilities were included (193 women).²⁷

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

Subsidy for the employment of unemployed persons in the category of hard-to-employ persons is granted to employers belonging to the private sector, as a one-off sum (including persons with disabilities). The amount of the subsidy is determined by the level of development of the local self-government unit according to the person's place of work, and for the employment of persons with disabilities amounts to approx. EUR 2 000 to 2 500 (RSD 240 000 to 300 000) per person.²⁸

In 2019, this measure was used by 359 persons with disabilities (190 women),²⁹ while in 2020, 360 persons with disabilities were included (183 women).³⁰

Unfortunately, there are no publicly available assessments of these measures, hence it is hard to determine the strengths and weaknesses of the introduced measures (tax relief programme, exemption of social security contributions, wage subsidy).

In cases where employees are temporarily incapable for work (sick leave), they receive salary compensation, which is 65 % of the average salary earned by the insured person in the previous three months, or 100 % in some specific cases (voluntary donation of tissues and organs, as well as in the case of temporary incapacitation due to injury at work or occupational disease). Salary compensation during temporary incapacity for work is paid by the employer for the first 30 days, while the salary compensation from the 31st day onwards is paid by the public health insurance fund.³¹ This means that the fund reimburses sick pay to the employer after the first month of the sick leave. There is no difference here between employed persons with disabilities and persons without disabilities.

²³ National Employment Service (2020), *Report for 2019*, Belgrade.

²⁴ National Employment Service (2021), *Report for 2020*, Belgrade.

²⁵ National Employment Service, 'Bulletin on Work of the National Employment Service', Belgrade, March 2022.

²⁶ National Employment Service (2020), *Report for 2019*, Belgrade.

²⁷ National Employment Service (2021), *Report for 2020*, Belgrade.

²⁸ Data obtained from the National Employment Service in response to a request for information of public importance, dated 18 April 2022.

²⁹ National Employment Service (2020), *Report for 2019*, Belgrade.

³⁰ National Employment Service (2021), *Report for 2020*, Belgrade.

³¹ Institute for Social Insurance, *Right to sick pay*, <https://www.zso.gov.rs/pravo-na-naknadu-zarade.htm>.

2.3 Reasonable accommodation

Changes to the [Law on Prohibition of Discrimination](#)³² (LPD) in 2021 included provisions on reasonable accommodation. Article 14(3) states that employers are obliged to take appropriate measures if necessary in a particular case in order to ensure access, a reasonably adapted workplace, participation, professional development and advancement in work for employees who are at a disadvantage compared with other employees, especially persons with disabilities, members of national minorities, women, men, persons with a different sexual orientation or gender identity, the elderly and others, unless these measures would impose a disproportionate burden on the employer. The burden is not considered disproportionate if it is reduced by appropriate public and employment policy measures.

The LPREPD states in Article 11(4) that one of the measures related to the promotion of the employment of persons with disabilities is to ensure technical, professional and financial support for the adaptation of work tasks (job), the workplace or both work tasks and the workplace, including technical and technological aids, in order to increase employment opportunities for persons with disabilities and/or to enable them to retain employment.

A refusal to provide a technical adaptation in the workplace that would enable a person with disabilities to carry out their work effectively is considered an act of discrimination, according to Article 22(4) of the LPREPD, if the costs of adaptation are not borne by the employer or are not excessive in relation to the gain achieved by the employer who is employing a person with disabilities. The availability of financial assistance from the state is taken into account in assessing whether there is a disproportionate burden. This provision guarantees persons with disabilities the right to reasonable accommodation. However, Article 22(4) is limited in its application, as reasonable accommodation can take forms other than workplace adaptation but it refers only to technical adaptations in the workplace.³³

2.4 Other relevant actions targeted at employers

There are no awareness-raising campaigns and/or programmes targeted at employers to employ persons with disabilities. In addition, there are no initiatives to combat stereotypical assumptions about persons with disabilities in relation to employment.

³² Law on Prohibition of Discrimination (*Zakon o zabrani diskriminacije*), *Official Gazette of the Republic of Serbia*, Nos. 22/2009 and 52/2021.

³³ Krstić, I. (2021), *Country report, Non-Discrimination—Transposition and implementation at national level of Council Directives 2000/43 and 2000/78: Serbia*, Publications Office of the European Union, Luxembourg, <https://www.equalitylaw.eu/downloads/5483-serbia-country-report-non-discrimination-2021-1-53-mb>.

2.5 Examples of good practice

Internships for young persons with higher education and internships for the unemployed persons with secondary education could be considered an example of good practice, as these measures increase the employability of young persons with disabilities. From the employers' perspective, those measures enable them to fulfil their obligation regarding the employment of persons with disabilities in such a manner that they can keep previously trained persons employed.

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

The National Employment Service has three different subsections on its website dedicated to the employment of persons with disabilities. All three mentioned subsections are aimed at employers. The first section contains all relevant legal regulations in respect of the employment of persons with disabilities (laws, by-laws, etc.).³⁴ In addition to the legal framework and employers' obligations, this subsection also contains information on various public calls for employers who want to employ a person with disabilities. The next subsection contains information on all available support programmes and measures for the employment of persons with disabilities funded by the National Employment Service, with a detailed explanation of each programme and measure.³⁵ The third subsection contains information on the various types of support, other than financial support, that the National Employment Service provides (e.g. consultative work with employers, etc.).³⁶

Another example of a website that offers information for employers on the employment of persons with disabilities is a website run by UNIJA, an international accounting company, which works in 14 countries across Central and Eastern Europe, including Serbia. There are two themes relating to the employment of persons with disabilities. The first theme concerns the obligation regarding the employment of persons with disabilities. The complete process of hiring is explained in detail, step by step (work capacity assessment, methods of fulfilling the obligation, etc.).³⁷ In addition, challenges relating to the employment of persons with disabilities are listed and an explanation of each challenge is given. Interestingly, existing stereotypes and prejudices towards persons with disabilities are specifically mentioned, as is the lack of support for persons with disabilities. Finally, this page contains information for further reading on the employment of persons with disabilities and other topics relevant to them, with directions to several different websites. The other theme concerns subsidies and other measures aimed at employers who intend to employ a person with disability.³⁸ As with the previous topic, this theme is elaborated in detail, and all eligibility conditions and

³⁴ 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>.

³⁵ National Employment Service, 'Programmes: Support for the employment of persons with disabilities', <https://www.nsz.gov.rs/live/trazite-posao/dok-trazite-posao/programi/podr-ka-u-zapo-ljavanju-osoba-sa-invaliditetom.cid225>.

³⁶ National Employment Service, 'Support measures: Employment of persons with disabilities', <https://www.nsz.gov.rs/live/trazite-posao/dok-trazite-posao/programi/mere-podsticanja-zapo-ljavanja-osoba-sa-invaliditetom.cid285>.

³⁷ Unija, 'Challenges related to employment of persons with disabilities and why this is more than an obligation', 14 November 2019, <https://unija.com/sr/zaposljavanje-osoba-sa-invaliditetom/>.

³⁸ Unija, 'Subsidies for employment of persons with disabilities', 9 December 2019, <https://unija.com/sr/olaksice-pri-zaposljavanju-osoba-sa-invaliditetom/>.

required application forms are not only listed but provided for download, with instructions on the entire process of applying for subsidies and other available measures.

However, the websites mentioned above do not contain examples of good practice in the employment of persons with disabilities. Furthermore, the websites provide information relating only to legal obligations and different sources of support for employers in relation to hiring persons with disability. There is no information on any support regarding technical issues connected with reasonable accommodation (or accessibility in the sense of universal design), or to the promotion and retention of persons with disabilities.

Finally, there is one guide for employers with various examples of good practice in the employment of persons with disabilities, developed by the Serbian Association of Employers and published by the International Labour Organization.³⁹ This guide, besides outlining the legal framework and the obligations on employers, provides various success stories relating to the employment of persons with disabilities, from the perspective of both the employee and the employer.

Aside from the guides mentioned above, there is no information on any advice services for employers.

³⁹ Serbian Association of Employers/International Labour Organization (2019), *'I couldn't wait for it to start!' Voices from inclusive workplaces in the Republic of Serbia: Good practice guide for the employment of persons with disabilities*, Belgrade, https://www.ilo.org/wcmsp5/groups/public/---europe/---ro-geneva/---sro-budapest/documents/publication/wcms_735180.pdf.

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 are no publicly available data on any kind of logistical support or support of any other kind available to employers regarding reasonable accommodation.

The National Employment Service has an open call throughout the year for employers who employ persons with disabilities under special conditions.⁴⁰ Support for employers consists of two measures: reimbursement of appropriate costs for adjusting the workplace to meet the needs of the person with disability, in a lump sum, and/or reimbursement of salary costs for a person engaged in providing professional support or work assistance to a person with disability, for a maximum of 12 months. All employers (public and private) are eligible for those measures.⁴¹

Reimbursement for the employer of appropriate costs for adjusting the workplace can be approved, as a one-time amount up to a total of EUR 3 400 (RSD 400 000) per person with disabilities. There is a [prescribed form](#) for applying for this support and the request should be supported with relevant documentation.

Reimbursement to the employer of salary costs for a person engaged in providing professional support or work assistance to a person with disability, can be approved for a maximum duration of one year. This support includes reimbursement of salary costs to the amount of EUR 420 (RSD 50 000), plus the amount necessary to cover taxes and the social contribution.

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, while 24 employers in 2019 and 31 employers in 2020 were granted support in the form of reimbursement of salary costs for a work assistant.⁴² Data on employers who applied but were not granted support is not available.

Information on other types of support to employers, if any, is not publicly available.

There is no evidence on the strengths and weaknesses of the support or assessment of its effectiveness.

⁴⁰ Law on Professional Rehabilitation and Employment of Persons with Disabilities, Article 23.

⁴¹ National Employment Service, 'Support to employers: Hire a person with disability'.

⁴² Data obtained from the National Employment Service in response to a request for information of public importance, dated 18 April 2022.

3.2 Partnerships to assist employers to make reasonable accommodations

Although there are no partnerships specifically focused on reasonable accommodation, there are two partnership initiatives that should be mentioned:

Network of employers who employ persons with disabilities

In October 2017, the Serbian Association of Employers formed a network of employers who employ persons with disabilities. The main goal of the network is to provide help and support to employers in the process of hiring persons with disabilities and enhancing inclusion in the workplace, and promote good practice and exchange experiences and ideas for activities relating to socially responsible business. One of the aims of the network is to raise awareness of the positive link between business success and the inclusion of persons with disabilities, in order to promote the employment, retention and professional development of persons with disabilities. The network has two main categories of activity: connecting/networking with employers and exchanging experiences, and connecting employers with persons with disabilities and their organisations.⁴³ The SAE has developed 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 on employers, without any practical examples or guidance.⁴⁴

Network of employers obtaining strategic support

In early 2021, the Forum of Youth with Disabilities launched an informal [network of employers](#) to whom strategic support is provided in taking a more active approach to the long-term and sustainable employment of persons with disabilities. The network of employers serves as a place for gathering, exchanging information and raising the capacity of companies. 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 for fulfilment of the reasonable accommodation obligation and the provision by the coordinator of the network of employers of an assessment of the workplace and work environment for successful adaptation and employment, including information and counselling on reasonable accommodation.

There is no information or analysis of the effectiveness of these partnerships.

⁴³ See: <https://www.poslodavci.rs/wp-content/uploads/2017/05/mreza-flajer-ups.pdf>.

⁴⁴ 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>.

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

There is no good practice guide regarding reasonable accommodation.

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

There are several national resources on accessibility, but resources on reasonable accommodation and relevant case law are still lacking.

One guide for employers⁴⁵ contains various testimonies (success stories) relating to the employment of persons with disabilities, from the perspective of both employers and employees. It contains information stating, for example, that 'minor accommodations were conducted', etc.

4.3 Examples of individual reasonable accommodations which reveal good practice

There is no information on examples of individualised reasonable accommodations.

⁴⁵ Serbian Association of Employers/International Labour Organization (2019), '*I couldn't wait for it to start!*'.

5 Recommendations and guidance regarding good practice and reasonable accommodation

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

It would be beneficial for employers to publish one guide with practical information on reasonable accommodation regarding the advertising of vacancies; the provision of information to job applicants; the interview process; and factors to be taken into account when deciding who to appoint. This guide should include examples of good practice, especially from the wider region and from within Serbia, if there are any. In addition, it should be available in different formats in order to be user-friendly for persons with various disabilities. As for employers, a guide should be produced to provide information on the available support regarding reasonable accommodation, including details of organisations and other entities/networks that offer advice and counselling on this issue.

5.2 Recommendations regarding good practice and reasonable accommodation in initial employment

It would be good to publish one guide with practical information on reasonable accommodation in initial employment. This guide should collect national examples of good practice, as well as good practice examples from the wider region.

The existing network of employers should be further strengthened in order to facilitate the regular exchange of information and provide support to its members (employers).

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

It would be good to create and publish one guide with practical information on reasonable accommodation to facilitate promotion and career development among employed persons with disabilities. This guide should collect national examples of good practice, especially stories about persons with disabilities who are professionally successful and an explanation of how they did it, including information on employers' engagement in relation to reasonable accommodation.

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

It would be good to create and publish a guide with practical information on reasonable accommodation for existing staff who acquire impairment, or whose impairment changes, during the course of their employment. This guide should contain various examples of good practice and detailed explanations of procedure.

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