



PHOTO © INCLUSION FACTORY

Guidelines for Social Inclusion in China

中国智力障碍人士融入社会指南

Inclusion at Work

职场融合之路



inclusion factory
中德融创工场

Why?

为什么有这份报告?

This report provides a short status overview of the Inclusion of People with developmental disabilities in China and presents guidelines for how it can be further promoted.

With this report, we aim to help managers reach an informed decision about the possibilities of inclusion within their companies and provide scholars, government and non-governmental organizations an insight into this rapidly developing field.

Information about social inclusion projects in China is scarce, and not easy to access, particularly for foreign management.

With the endorsement of the German Chamber of Commerce Shanghai, and based on the experience of pioneering companies that are bringing this change into their societies, we hope this publication can shed some light on the topic, create more opportunities for people with disabilities, and show, that Inclusion is rewarding, meaningful, and – above all – the right thing to do.

(Note: Throughout this report we did our best to use the term 残障人士 which we see as more appropriate way to refer to people with disabilities. However, in some cases we had to maintain other forms of reference, especially when quoting policies, regulations and while mentioning names of institutions.)

这份报告简要介绍了中国残障人士包容性发展的现状, 并就如何进一步发展社会包容性提出了一些指引。

通过本报告, 我们旨在帮助企业管理层提高企业包容性, 对于这个蓬勃发展的领域, 我们向学者、政府和民间组织提供了对此领域的见解。

涉及中国社会包容性的项目信息很少, 尤其是对外国管理层而言不容易获取。

在上海德国商会的支持下, 加上一些创新企业的实践经验, 为社会已经带来了新的变化。我们希望在这本刊物中分享一些关于这方面的想法, 为残障人士创造更多的就业机会, 并向你展现, 共融是值得的、有意义的, 总的来说, 这是应该去做的好事。

(在这份报告中, 我们尽可能使用“残障人士”这个称呼, 因为我们认为这样称呼他们会更友好。但是, 在特殊情况下, 我们也必须以其他形式来引用, 尤其是在引用政策、规章和涉及到机构名称时。)

Contents 目录

Why?	2	为什么有这份报告?
About Inclusion and CSR	4	企业社会责任与社会融合
Responsible Businesses can make crucial Contributions to resolve social Problems	6	有责任心的企业能为解决社会问题作出重要贡献
Dr. Christine ALTHAUSER, Consul General Germany		Dr. Christine ALTHAUSER, 德意志联邦共和国总领事
Eight common Misunderstandings	8	残障招聘的八大误区
Di WU		吴迪
Labor Market Inclusion: Global Overview	13	残障人士劳动力市场融合:来自全球的经验
Yuling HAO, Ph.D.		郝玉玲, 博士
Development for all through Inclusion	19	为了所有人的发展
Xuanwei CAO, Ph.D.		曹瑄玮, 博士
Impact of CSR on Business Success	23	企业社会责任(CSR)对商业成功的影响
Thilo KOEPPPE		柯天乐
Facts & Figures	26	数据
Social ROI	28	SROI-社会投资回报
Jay SU, CTA		苏杰, 中国注册税务师
Three Models for Inclusion	32	实现共融的三种模式
Marina KALNITSKI		玛丽娜
1: Outsource	36	1: 把部分工作外包给庇护工场
2: Hire	40	2: 在你的单位雇佣残障人士
3: Build your own Inclusive Workshop	44	3: 创造自己的庇护车间
Special: SAP Autism at Work	48	高新技术服务业的职场融合
Do it! Contacts	52	加油!
Chinese Social Service Entities	54	残联及残疾人就业社会服务机构
Imprint & Thank You Note	59	附录 感谢辞

About Inclusion and CSR – Contributors

社会包容性和企业社会责任的 贡献者



Dr. Christine ALTHAUSER

Consul General of the Federal Republic of Germany

In August 2017, Dr. Althausen was appointed Consul General of the Federal Republic of Germany in Shanghai. After studying Political Science, Slavic Languages and Literature and Sinology in Heidelberg, Taiwan, Moscow and Luxembourg, she joined the Federal Foreign Office in 1985. Prior to her assignment in Shanghai, Dr. Althausen was Head of the Press Section at the German Embassy in Moscow and also served as Ambassador of the Federal Republic of Germany in Northern Macedonia for three years.

德意志联邦共和国总领事CHRISTINE ALTHAUSER

2017年8月，欧珍博士被任命为德意志联邦共和国驻上海总领事。1985年，她先后在海德堡、台湾、莫斯科和卢森堡各地大学读政治学、汉学和斯拉夫语文学，后来加入德国外交部。在被任命德国驻上海总领事之前，欧珍博士曾任职于德国驻莫斯科大使馆新闻处处长，并担任德国驻斯科普里(马其顿)大使三年。



Di WU

Di WU, is a disability equality researcher and consultant. She is the co-founder of Easy Inclusion, and a UN Disability Equality Training (DET) Facilitator. Previously, she led the equal rights and rule of law portfolio at the UNDP, and worked extensively on issues including disability rights, gender equality, and civil society development. Di holds a Master's degree from University of Oxford with a research focus on discrimination.

吴迪

吴迪，残障平等研究者及顾问，融易联合创始人，联合国残障平等培训(DET)认证导师，牛津大学硕士。曾任UNDP公平权利及法治项目主管，其工作及研究致力于消除社会歧视，促进残障融合、性别平等及公民社会发展，提升主流社会对多元及平等问题的意识和能力。



Yuling HAO, Ph.D.

Yuling Hao holds a Ph.D. from Renmin University of China in 2019. She served as a visiting fellow at the International research unit for Disability Studies at Cologne University in Germany, and as a visiting research fellow at the Employment and Disability Institute of Industrial and Labor Relations School at Cornell University. Yuling Hao's research focuses on disability theory, disability policy in China, and internationally.

郝玉玲, 博士

郝玉玲，2019年毕业于中国人民大学获得管理学博士学位。她曾在德国科隆大学世界残疾研究中心以及美国康奈尔大学产业与劳动关系学院就业与残疾研究所做访问学者。研究领域包括残疾理论，中国与国际残疾政策。

Xuanwei CAO, Ph.D.

Associate Professor in Strategic Management and Sustainability
Academic Leader for Sustainability and Business Ethics
International Business School of Suzhou,
Xi'an Jiaotong-Liverpool University



曹琯玮, 博士

西交利物浦大学国际商学院副教授（战略与可持续企业研究）
西交利物浦大学国际商学院PRME(责任管理教育)负责人

Thilo KOEPPE

Chairman of the Board, Inclusion Factory Taicang
Managing Director North Asia, HUBER+SUHNER

During more than 20 years of collecting rich executive management experience in the entire business value chain of S&P 500 companies as well as SMEs, Thilo developed his passion as a social entrepreneur. Beginning of 2015, his passion summited in the establishment of the Inclusion Factory in Taicang. As a business professional, Thilo is responsible for the North Asia business of HUBER+SUHNER a Swiss public listed enterprise specialized in connectivity solutions for demanding transportation, communication, and industrial applications.



柯天乐

中德融创工场 董事长
灏讯北亚区董事总经理

20多年来，柯天乐在美国标普500指数成份股企业以及中小企业的整个商业价值链的工作中积累了丰富的管理经验，并由此培养了他成为一名社会企业家的激情。2015年初，他在中德融创工场，并从中倾注了自己的热情。作为一名商界精英，柯天乐负责瑞贝斯的北亚业务。瑞贝斯是一家瑞士上市企业，专注于交通、通信和工业应用领域的互联互通解决方案。

Responsible Businesses can make crucial Contributions

有责任心的企业能为解决社会问题作出重要贡献

Tackling the key challenges of the 21st century requires efforts by all parts of society.

Neither policy-makers nor the private sector nor civil society are able to address global challenges like climate change, the fight against poverty or the protection of human rights alone. Along with political action and civil society activism, it is - above all - responsible businesses with activities in their home country and abroad which make crucial contributions to resolving social problems. An example of such a contribution is compliance with internationally recognized social and environmental standards, even though the producing country lacks laws in this field or does not enforce them.

For many years, the Federal Government is promoting corporate social responsibility (CSR) as part of its policies. As a result of economic and financial challenges, people have increasingly called for a more responsible behavior by companies. In 2007 the German government established the National CSR Forum as a body bringing together various stakeholders to work on corporate responsibility. The Forum provided important support to the Federal

为应对21世纪的重大挑战，需要社会各界共同努力。

不论是政府，非政府机构，还是民间社会都无法单独应对诸如气候变化、消除贫困或人权保障等全球挑战。除了政治行动和民间社会活动外，有责任心的企业也在国内外开展行动，为解决这些社会问题作出了重大贡献。这类贡献都符合国际公认的社会规范和环境标准，尽管所在国家在这方面无法可依或执法不力。

多年来，联邦政府一直将社会企业责任纳入政策来推动。在经济和金融挑战下，人们的呼声越来越大，呼吁企业承担更大的责任。2007年，德国政府设立了国家企业社会责任论坛以团结各界利益攸关方，共同推动企业责任。该论坛为联邦政府制定国家企业社会责任战略提供了重要支持。根据论坛的建议，联邦政府于2010年通过了《企业社会责任行动计划》。它在随后的几年里逐步实施，企业社会责任在德国得到了广泛传播。

自此之后，德国乃至全球对企业社会责任的理解都发生了重大变化。这是因为西

Government in developing a National CSR Strategy. On the basis of the Forum's recommendations, the Federal Government adopted the CSR Action Plan in 2010. It was implemented in the following years, spreading CSR more widely in Germany.

Since then, the understanding of CSR has undergone major changes, both in Germany and internationally. One reason was a number of tragic disasters at the production sites of Western companies in emerging and developing countries. Today, society increasingly expects its companies to act in a responsible manner. At the same time, international requirements have become more stringent. The UN Human Rights Council for example adopted the UN Guiding Principles on Business and Human Rights, and in 2011 the OECD revised its Guidelines for Multinational Enterprises. As a result of these steps and developments, there is now a stronger focus on corporate due diligence when it comes to compliance with labor, social and environmental standards.

In China, CSR has increasingly been a priority in recent years, partly due to the growing interest in, and necessity of, making growth more sustainable. This is a very positive development because of China's important role in worldwide production chains. The government is working continuously on laws and guidelines to improve the safety of products and people, and encourages the greening of the economy.

International companies and especially German businesses among them are the pioneers when it comes to CSR involvement in China. Many German companies such as the "Inclusion Factory" are very active in this field. I am very grateful that through responsible corporate leadership and proactive efforts to shape the social environment in their communities, these German companies contribute effectively to China's sustainable social development and are role models for other businesses.

方企业在新兴国家和发展中国家的生产地发生了多起悲剧。当今社会对企业能负责任地行事的期待越来越高。同时，国际的要求也变得更加严格。例如，联合国人权理事会通过了《联合国工商业与人权指导原则》，经济合作与发展组织于2011年修订了《多国企业准则》。经过以上努力和发展，在遵守劳工、社会和环境标准方面，企业尽职调查越来越受关注。

在中国，企业社会责任近年来日益受重视，一定程度上因为人们对可持续性增长的兴趣愈加浓厚，而且可持续性增长本身也非常重要。这是一个非常积极的变化，因为中国在全球生产链中发挥着重要作用。政府正在不断完善法律和指导方针，以提高产品安全和生产安全，并鼓励绿色经济。

在中国的跨国企业，尤其德国企业，在企业社会责任的参与上属于先驱者。许多德国企业在这个领域非常活跃，如中德融创工场。我非常感谢这些德国企业，他们的管理层认真负责，积极主动，致力于打造和谐的社区环境，为中国社会的可持续发展做出了重大贡献，为其他企业树立了学习榜样。

DI WU 吴迪

Eight Misunderstandings of Disability Recruitment 残障招聘的八大误区

When it comes to disability, the first thought of many people is “wheelchairs.”

In fact, wheelchair users account for only about 12% of all people with disabilities¹. In addition to physical disabilities, the types of disability in China's statistics include hearing, visual, speech, intellectual, mental, and multiple disabilities.

Then why do we have such a first reaction? Because this is one of the most visible disabilities, because it leaves a deep impression on us, and because in our daily life, we are rarely exposed to people with disabilities, which results in various misunderstandings. Similarly, we have many stereotypes about disability, where our brain tends to oversimplify information and does not reflect the real situation.

These inherent beliefs in our minds can have a real impact on the employment of people with disabilities, leading to a variety of concerns before hiring a person with disability. Some of these concerns are misunderstood, while others can be resolved in a variety of ways. The following examples are the eight common misconceptions that companies often have in the process of hiring people with disabilities.

提到残障，很多人的第一反应是“轮椅”。事实上，轮椅使用者仅占有所有残障者人数的约12%¹。

除了肢体障碍者以外，中国统计的残障类型还包括听力障碍、视力障碍、言语障碍、智力障碍、精神障碍和多重障碍。

那为什么我们会有这样的第一反应呢？因为这是最可见的残障之一，会给我们留下深刻的印象，而平时我们接触到的残障者又相对较少，使得我们对残障缺乏了解。类似地，还有很多关于残障的看法是大脑过度简化信息而形成的刻板印象，并不能反应真实的情况。

这些存在于我们脑中的固有观念，会在企业雇佣残障者的过程中产生实际的影响，导致企业在雇佣残障者之前，可能有各种各样的顾虑。这些顾虑有些是误解，有些则可以通过各种方法解决。下面这些例子是企业雇佣残障者过程中常见的八大误区。



PHOTO © INCLUSION FACTORY

Myth 1: “People with disability are just a minority within society”

In fact, there are 85 million people with disabilities in China, which means that one out of every 15 people has some form of disability, and nearly 20% of families in the country are affected by disability². According to the World Health Organization [WHO], about 15% of the world's total population has some form of a disability³. With the increase of age, everybody will encounter some extent of physical and mental impairments. When these impairments interact with external environmental, informational, attitudinal and other obstacles, it becomes a “dis- ability”.

Myth 2: “Disabled employees are less productive”

As with any other employee, an employee can experience productivity problems if they do not have the right working conditions. With appropriate training and reasonable adjustments, disabled employees can work more efficiently and have greater job commitment and loyalty. Since the 1940s, companies from all over the world have begun to study the working abilities of people with disabilities. The results continue to demonstrate that the performance of disabled employees is equal to or even higher than that of other employees, with higher retention rates and lower absenteeism rates.⁴

Myth 3: “The risk of hiring disabled employees is high”

Safety first is a top priority for any business or employee. Research shows that disabled employees perform far better than other employees in terms of “safety” because disabled employees are more aware of workplace safety issues⁵. People with disabilities often know their strengths and weaknesses and are cautious about potential dangers or accidents. Companies can consult with disabled employees and professionals to troubleshoot possible risks ahead of

误区1: “残障人只是社会的少数”

事实上, 中国有8500万残障人, 这意味着每15个人之中就有一位是残障人, 全国近20%的家庭受残障影响²。世界卫生组织统计, 在世界总人口中, 大约15%的人有某种形式的残障³。随着年龄的增长, 每个人都会或多或少遇到身体、精神等方面的损伤, 这些损伤与外部的环境、信息、态度等障碍形成互动, 便会导致“残障”。

误区2: “残障员工效率比较低”

与其他任何员工一样, 一个员工如果没有获得合适的工作条件, 就会出现效率问题。通过适当的培训及合理的便利措施, 残障员工可以更高效地完成工作, 并具有更强的工作黏性和忠诚度。自20世纪40年代以来, 全球各个国家的企业便开始对残障者的工作能力进行研究, 结果持续地证明残障员工的绩效等同于甚至高于其他员工, 且有着更高的留用率、更低的缺勤率⁴。

误区3: “雇佣残障员工风险大”

安全第一对于任何企业和员工来说都是首要原则。调查显示, 残障员工在“安全”方面的绩效表现远远优于其他员工, 这是因为残障员工对于工作场所的安全问题有更高的意识⁵。残障者通常对自己的强项和弱项都很了解, 对潜在的危险或意外会谨慎地防范。企业可以咨询残障员工和专业人士, 提前排查可能的风险。这样的调整并不只是为了满足残障员工的特殊需求, 实践证明, 一个对残障者安全的工作环境, 对所有员工都更为安全。

误区4: “残障员工很难解雇”

中国法律并没有不可辞退残障人的规定。根据《劳动法》规定, 如果该员工的残障

time. This adjustment is not just to meet the special needs of disabled employees. It has been proven that a safe working environment for people with disabilities is safer for all employees.

Myth 4: “Employees with disabilities are difficult to dismiss”

Chinese law does not have provisions for prohibiting the dismissal of people with disabilities. According to the Labor Law, if the employee's disability is not caused by a work-related injury, the conditions for dismissing the labor contract according to law are the same as those of other employees.⁶

Myth 5: “The facilities or adjustments required for disabled employees are costly”

Most adjustments require almost no cost, such as flexible working hours, adjustment of work content, and adjustment of work stations. According to statistics, less than 25% of people with disabilities need reasonable adjustments, and 46% of them are free of charge, and another 45% are one-time expenses, usually not more than 3,000 yuan.⁷

Myth 6: “Our company has no suitable jobs for disabled people”

Disability is not a homogeneous concept. Every disabled person has differences in ability, experience, and interests. Work that is not suitable for one person with a disability may match another person with a disability. Most of the positions, after reasonable adjustments, are able to meet most of the conditions required for employment of people with and without disabilities. If you don't know where to start, companies can consult with disability-related organizations, analyze existing positions, identify and develop the first batch of jobs that are the easiest to succeed, and make reasonable adjustments.

并非工伤导致, 依法解除劳动合同的条件与其他员工相同⁶。

误区5: “残障员工需要的设施或便利措施成本很高”

大部分便利措施几乎不需要什么成本, 比如灵活的工作时间、工作内容的调节、工位的调整等。据统计, 仅有不到25%的残障者需要合理便利, 而其中46%的合理便利是免费的, 另有45%是一次性开支, 通常不超过3000元人民币⁷。

误区6: “我们公司没有适合残障者的岗位”

残障并非一个同质化的概念, 每一个残障者都有着能力、经验、兴趣等的差异。不适合某一位残障者的工作, 可能与另一位残障者非常匹配。而大部分岗位在经过合理的调整以后, 都能够符合尽可能多的残障和非残障员工工作所需的条件。如果一开始不知道从何入手, 企业可以咨询残障相关机构, 对现有的岗位进行分析, 识别和开发出最容易成功的第一批岗位, 并进行合理调整。

误区7: “我们找不到合适的残障人才”

目前残障人才的渠道相对分散, 相对于通过渠道来“推”职位, 企业主动“拉”人可能是更高效的做法。企业可以创造适宜的条件, 表达包容的意愿, 打造残障友好的雇主品牌, 主动吸引残障人才。许多企业通过提供试岗、见习、实习、培训生等机会, 培养了许多长期的未来人才, 也对这些人才更为了解, 能够更好地与岗位形成匹配。

Myth 7: “We can’t find the right person with a disability”

At present, the channels for disabled talents are relatively scattered. Compared with “pushing” positions through channels, it may be more efficient for enterprises to “pull” people actively. Companies can create the right conditions, express their willingness to embrace, create a disability-friendly employer brand, and actively attract disabled people. Many companies have nurtured such future talents by providing opportunities such as job shadowing, apprenticeship, internships, and traineeships. Through these initiatives, they also have a better understanding of these talents and can better match their positions.

Myth 8: “People with disabilities are very sensitive, and communication with them must be made very carefully”

When communicating with people, most of our concerns actually originate not out of our “sensitivity” towards the other, rather from our own lack of knowledge about the other. The biggest principle of communicating with people with disabilities is to focus on this “person” and “ability” rather than his/her “disability” and “deficiency”, same as you will treat other employees. If you are not sure what to do, you can ask the other person politely. Most people with disabilities are also aware that non-disabled people do not have much knowledge about them. Encouraging people with disabilities to point out the problems in communication, and create an inclusive and open teamwork atmosphere is the key.

误区8: “残障人很敏感, 和他们沟通必须小心翼翼”

在与任何人的沟通中, 我们的很多顾虑并不是因为对方敏感, 而是源于我们对对方缺乏了解。与残障人沟通, 最大的原则是把关注点放在这个“人”和“能力”上, 而不是他/她的“残障”和“不足”上, 就像对待其他员工一样。如果不确定怎么做, 可以礼貌地直接询问对方。大部分残障者也很清楚非残障者对自己不了解, 鼓励他们指出沟通中的问题, 营造一个包容开放的团队合作氛围才是最重要的。

1. www.wheelchairfoundation.org/programs/from-the-heart-schools-program/materials-and-supplies/analysis-of-wheelchair-need
2. www.stats.gov.cn/tjsj/ndsj/shehui/2006/html/fu3.htm
3. www.who.int/disabilities/world_report/2011/report/zh
4. www.un.org/disabilities/documents/toolaction/employmentfs.pdf
5. chicagolighthouse.org/sandys-view/top-5-benefits-hiring-people-disabilities
6. www.mohrss.gov.cn/SYRlzyhshbzb/zcfg/flfg/fl/201605/t20160509_239643.html
7. www.nasquad.org/sites/nasquad/files/hcbs/files/201/10048/The_Business_Case.pdf

Labor Market Inclusion of People with Disabilities: A Global Overview 残障人士劳动力市场融合 来自全球的经验

According to the World Health Organization report of 2011, about 15% of the world’s population has a disability.¹

However, most of them have not been able to gain equitable access to employment. This picture exists both in developing and developed countries. In developing countries, 80% to 90% of working-age individuals with disabilities are unemployed, whereas in industrialized countries the figure is between 50% and 70%.² Employment is particularly important for people with disabilities because having a disability often means being socially isolated.³ Being employed is a key measure to reducing this isolation and an important tool to abolish poverty, and improve living standards and health levels. Now regulatory legislation and policies are designed not only to promote employment opportunities for individuals with disabilities but also to positively affect employer practices in both international and national levels.

The global legislation and policy framework of labor market inclusion of people with disabilities

In the international level, with the passing of the United Nations (UN) Convention on the Rights of

2011年世界卫生组织报告显示, 世界总人口中残障人士占比高达15%。¹

无论是发展中国家还是发达国家, 残障人士不平等就业问题均非常突出。在发展中国家, 工作年龄段的残障人士失业率高达80%-90%; 在发达国家, 这一数据在50%到70%之间。²工作对于残障人士而言具有重要意义, 残疾通常意味着社会隔离,³而工作不仅是减少社会隔离的重要契机, 也是缓解贫困并保持和促进健康的重要工具。当前, 国际和国家层面均已形成了既提升残障人士自身就业机会又积极影响雇主实践的残障人士劳动力市场融合立法和政策框架。

全球促进残障人士劳动力市场融合的立法和政策框架

在国际层面, 联合国于2006年通过《残疾人权利公约》并将残疾人权益上升至人权层面予以保护。在《残疾人权利公约》通过之时, 不同国家已经形成了各自应对残障人士失业问题的立法和政策体系。总体而言, 促进残障人士就业方式主要包括三大类型, 即反歧视立法、按比例就业和其

People with disabilities (UNCPRD) in 2006, pursuing the interests of people with disabilities have become one of the basic human rights. At the time of the UNCPRD's adoption, many countries have established individual legislation and policies to deal with the unemployment of people with disabilities. Generally speaking, there are three main measures for promoting the employment of people with disabilities, i.e., anti-discrimination laws, employment quota system, and other approaches.⁴

Anti-discrimination legislation is the main approach in the legislation and policy framework of labor market inclusion of people with disabilities in North America. For instance, the American Disability Act (1990) prohibits any form of discrimination against people with disabilities in all employment-related activities, such as recruiting and hiring. In addition, employers are required to provide employees with disabilities with reasonable accommodations so to allow them equal access and rights as part of the workforce.

The quota system is popular in both Europe and Asia. The quota system obligates employers of a certain size to have a workforce with a certain percentage of individuals with disabilities. Most countries have introduced the quota system in the EU. Typically, the stipulated quota ranges between 2% (Spain) and 7% (Italy). In terms of Asia, China obliges the employers to hire at least 1.5% of the workforce according to the newest (2015) legislation.⁵ In Japan, the employment quota for people with disabilities rose from 2.0% to 2.2% in April 2018 and would be further raised to 2.5% by the end of FY 2020 in private enterprises.⁶

Beside anti-discrimination laws and quota systems, the third group of other approaches is employed in most countries. This group is mainly divided into two parts. One is the general work environment legislation and policy; another is the voluntary action

它就业方式。⁴

反歧视立法在北美残障人士劳动力市场融合立法和政策框架中占据主导地位。例如,美国《残疾人权利法案》(1990)规定禁止在招聘、雇佣、薪酬待遇以及晋升等所有与就业相关的活动中歧视残障人士。此外,雇主需要在未造成其过度负担的情况下提供残障人士工作所需的合理便利。

按比例就业在欧洲和亚洲地区残障人士劳动力市场融合立法和政策框架中被广为采用。按比例就业规定雇主有按其雇员总额的一定比例雇佣残障人士的义务。大部分欧盟成员国均在实施残障人士按比例就业制度,但法定就业比例在不同国家之间有所差异,大多处于2% (西班牙) 到7% (意大利) 之间。在亚洲地区,中国2015年最新立法规定,雇主需要雇佣的残障人士数不得低于其雇员总额的1.5%;⁵日本2018年4月最新立法规定,私人企业雇佣的残障人士数需占其雇员总额的2.0%-2.2%,到2020财政年度最高比例将进一步上调至2.5%。⁶

除反歧视立法和按比例就业之外,第三大类型(其它就业方式)在所有国家均有所实施。其它就业方式主要包括两个部分,一是适用于普通工作环境的立法和政策,二是自愿性行动和信息,其包含内容较为广泛,从为提高认识而定期开展的肯定有效性实践活动到加强对激励工具的使用(如对工作场所的合理便利、康复、工资、培训等方面的补贴)。美国建立了一整套旨在促进残障人士重返工作的立法和政策体系,如全国性联邦职业康复计划(Vocational Rehabilitation, VR)是向公共和私人服务供给者购买用于支持康复和就业所需的医疗、矫正、咨询、教



PHOTO © INCLUSION FACTORY

and information, such approaches ranging from regular awareness-raising campaigns which include for example certification of good practice employers, to efforts such as increasing the use of incentive instruments (e.g., subsidies for work accommodation, rehabilitation, wages, and training).

In the United States, a return-to-work initiative for people with disabilities system was created. For instance, the national federal program--Vocational Rehabilitation (VR) provides a major source of funding to many private and public service providers who provide rehabilitation and employment support.⁷ In Germany, the quota system is particularly targeting people with severe disabilities who are also entitled to receive a special allowance (e.g. tax relief, a parking badge, and protection against dismissal). For young people with disabilities, education and training are provided by the vocational training centers while for adults with disabilities, further employment is available at vocational re-training centers.⁸ As a representative of the Nordic

育、培训和工作安置等服务的主要资金来源。⁷在德国,按比例就业制度只针对重度残障人士就业并为他们提供专项补贴(税收减免、停车证、解雇保护等)。职业康复中心为年轻残障人士提供教育和培训,职业再培训中心则负责为成年残障人士提供进一步的就业服务。⁸作为北欧福利国家,丹麦是实施积极劳动力市场政策(ALMPs)的典型,其突出特点是强调劳动力市场的“灵活性”。在残障人士劳动力市场融合方面,政策侧重对雇主的激励性而非强制性,具体包括针对新近高校毕业生的“破冰”工资补贴、灵活性工作、工作场所无障碍改造、工作指导、工作实习以及技术和个人援助等。⁹

welfare state, Denmark practices the typical case of the active labor market policies (ALMPs) with the characteristic of “flexicurity” labor market model. For labor market inclusion of people with disabilities, such policies emphasize on incentivizing, rather than compelling obligations of employers. Denmark’s system also includes subsidies for “ice breaker” wages for recent graduates, Flex-jobs, workplace adaption, mentor opportunities, job trials, and technical or personal assistance.⁹

Involving employers as key stakeholders for labor market inclusion of people with disabilities

The traditional employment policies for people with disabilities emphasize on the importance of supply side, i.e., improving the employability of people with disabilities. However, the outcomes of the labor market are determined by both supply and demand, so involving employers into the stakeholder framework is therefore crucial. Regulatory legislation and policies are designed not only to promote the employment opportunity for individuals but also to affect the employer practice positively based on retention and promotion, workplace inclusion, etc. (see figure 1).

将雇主纳入残障人士劳动力市场融合相关主体框架

传统残障人士就业政策侧重强调对供给侧的影响，即提升残障人士自身的就业能力。但劳动力市场的最终就业状况是供需双方共同决定的结果，所以将雇主纳入残障人士劳动力市场融合相关主体框架至关重要。政策规制的目的不仅是要促进个人就业机会，而且要积极影响雇主实践，如就业保留和晋升、工作场所无障碍等（见图1）来促进残障人士就业融合。

1. World Health Organization. Disability Report on Disability. 2011. Retrieved from https://www.who.int/disabilities/world_report/2011/report.pdf.
2. United Nations-DISABILITY, available at: <https://www.un.org/development/desa/disabilities/resources/factsheet-on-persons-with-disabilities/disability-and-employment.html>.
3. World Health Organization. Disability Report on Disability. 2011. Retrieved from https://www.who.int/disabilities/world_report/2011/report.pdf.
4. OECD. Transforming Disability into Ability. 2003. Retrieved from https://www.virk.is/static/files/4_disability%20to%20ability.pdf.
5. The Ministry of Finance of PRC. Use and Management of Disabled Persons’ Employment Security Fund (No. 72 [2015] of the Ministry of Finance. Further information is available at: http://www.cdpf.org.cn/zcwj/zxwj/201509/t20150915_527933.shtml.
6. Employment Quota for People with disabilities at Private Enterprises to be Incrementally Raised to 2.3%. Japan Labor Issues, Vol.2, No.6, April-May 2018. Further information is available at: <https://www.jil.go.jp/english/jil/documents/2018/006-01.pdf>.
7. Anu Rangarajan, David Wittenburg, Todd Honeycutt and Debra Brucker. Programmes to Promote Employment for Disabled People: Lessons from the United States. Department for Work and Pension Research Report No. 548, 2008, p.11. Retrieved from: <https://lx.iriss.org.uk/sites/default/files/resources/rrep548.pdf>.
8. Edmund Coleman-Fountain. Diversity and Change of the Employment Prospects of Persons with Disabilities: The Impact of Redistributive and Regulatory Provisions in a Multilevel Framework. DISCIT Deliverable 5.1. Retrieved from https://www.researchgate.net/publication/310766875_Diversity_and_Change_of_the_Employment_Prospects_of_Persons_with_Disabilities_The_Impact_of_Redistributive_and_Regulatory_Provisions_in_a_Multilevel_Framework.
9. Matthew C. Saleh and Susanne M. Bruyère. Leveraging Employer Practice in Global Regulatory Frameworks to Improve Employment Outcomes for People with Disabilities. Social Inclusion, 2018, Volume 6, Issue 1, pp: 18-28.

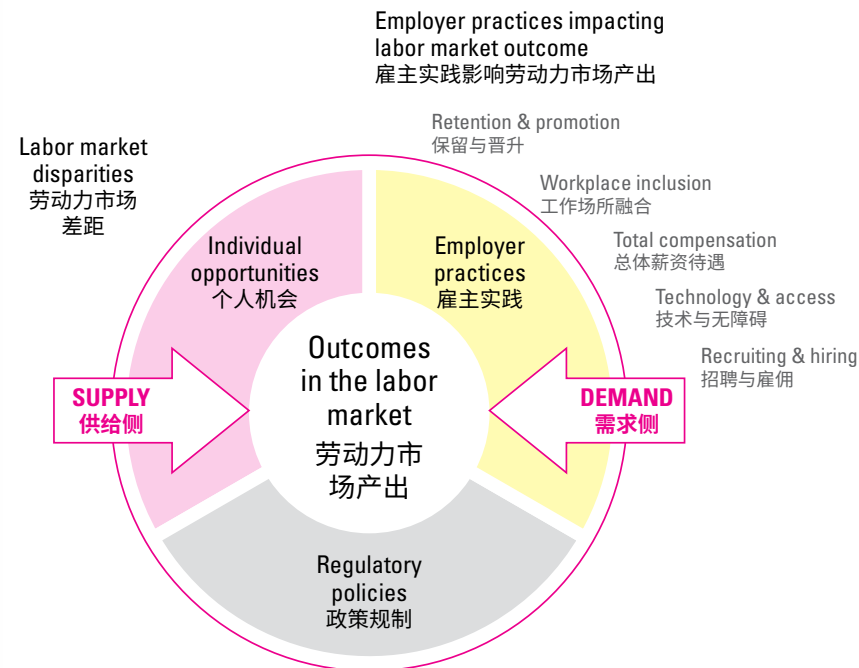


Figure 1: Labor market outcomes: individual disparities and employer practices
 图1: 劳动力市场产出: 个人差距和雇主实践
 Source: SUSANNE M. BRUYÈRE (Eds.) Disability and Employment Practices. Ithaca: Cornell University, 2016.p.6.
 来源: SUSANNE M. BRUYÈRE (Eds.) Disability and Employment Practices. Ithaca: Cornell University, 2016.p.6.



PHOTO © INCLUSION FACTORY

XUANWEI CAO, PH.D • 曹瑄玮

Development for all: the Pursuit of moderately prosperous Society through Inclusive Development

为了所有人的发展 通过包容性发展建设小康社会

When striving to make the world a better place, development for all has long been a pursued target of humankind.

为了让世界更美好，全人类的共同发展一直是人类所长期追求的目标。

In traditional Chinese classical thinking, a moderately prosperous society (xiaokang shehui) in which all people could reach a comfortable level of living is where material, spiritual and cultural life can be satisfied to the greatest extent.

在中国古典思维中，一个幸福社会的标志应当是人民的生活富足，物质生活、精神生活和文化生活能够得到最大程度的满足，这样的社会用现代语言可以概括为小康社会。

It was Deng Xiaoping, the chief architect of China's socialist reform, who put forward and designed the roadmap for China's reform and opening up and the goal of achieving a moderately prosperous society. China has since opened a great journey of social modernization. In 1979, Deng Xiaoping first proposed the standard for China to achieve the goal of modernization, that is, 1,000 US dollars per capita, and it was the first time to set up a "moderate prosperity goal" for the people. In 1983, based on field visits to the eastern coastal areas of China, Deng Xiaoping proposed the goal of building a "moderately prosperous society." By the end of the 20th century, China had realized the goal of a moderately prosperous society and entered the development stage

邓小平，中国社会主义改革开放和现代化建设的总设计师，为中国的改革开放事业和实现小康社会的目标提出了总路线图，中国从此开启了社会主义现代化建设的伟大旅程。1979年，邓小平首次提出了中国实现现代化目标的标准，即人均1000美元，也是第一次为人民设立“小康目标”。1983年，基于对中国东部沿海地区的实地考察，邓小平提出了建设“小康社会”的目标。到20世纪末，中国实现了小康社会的目标，并且进入了全面建设小康社会的发展阶段。2012年，中共十八大会议宣布，到2020年，中国将实现全面建成小康社会的目标。2015年10月，中共十八届五中全会审议通过中华人民共和国国民经济

of building it in an all-round way. In 2012, the 18th National Congress of the Communist Party of China announced that by 2020, China will achieve the goal of building a moderately prosperous society in an all-round way. In October 2015, the Fifth Plenary Session of the 18th CPC Central Committee reviewed and approved the Outline of the Thirteenth Five-Year Plan for National Economic and Social Development of the People's Republic of China. The "13th Five-Year Plan" clearly shows that the first step of achieving the two-hundred-year anniversary goal is to complete a moderately prosperous society in China by 2020, which coincides with the 100th anniversary of the founding of the Communist Party of China in 2021.

The Fifth Plenary Session of the 18th CPC Central Committee also proposed the main economic goal of building a moderately prosperous society in an all-round way: by 2020, the total GDP will be doubled from 2010, as well as per-capita income of both urban and rural residents; it will be realized on the basis of more balanced, inclusive and sustainable development. It was the first time in Five-Year Plan to use the word "inclusive development". In July 2014, Chinese President Xi Jinping pointed out that China's development must be a scientific development that follows the laws of the economy, must be a sustainable development that follows the laws of nature, and must be an inclusive development that follows social laws. The initiation concerning inclusive development reflects China's continuation of the social modernization and development transformation perspective. At the same time, China's practices on promoting inclusive development also aligns with and contributes to the UN Sustainable Development Goals. Over the past 40 years from 1978 to 2017, China has taken all necessary measures to eliminate extreme poverty within the country. The figures for 2018 showed that a population of

和社会发展第十三个五年规划纲要。“十三五”规划纲要明确表明,要实现两百周年目标中的第一个目标,即到2020年中国全面建成小康社会,恰逢2021年的中国共产党成立一百周年。

在中共十八届五中全会还提出了全面建成小康社会的主要经济目标:即到2020年实现GDP总量较2010年总量翻一番,在更加平衡、包容和可持续的发展基础上实现城乡居民人均收入差距进一步减小。这是五年计划中第一次使用“包容性发展”这个词。2014年7月,中国国家主席习近平指出,发展必须是遵循经济规律的科学规律,必须是遵循自然规律的可持续发展,必须是遵循社会规律的包容性发展。包容性发展概念的提出反映了中国对于社会现代化和发展转型观点的延续和转变。与此同时,中国推动包容性发展的做法也与联合国可持续发展目标的实现保持互通和一致。在1978年至2017年的40年间,中国采取一切必要的措施消除国内的极端贫困现象。2018年的数字显示,中国农村地区已经实现7.4亿人口摆脱贫困,每年减少贫困人口1900万。到2020年国家实现全面建成小康社会之时,全国农村贫困人口全部实现脱贫,贫困县全部摘帽,解决区域性整体贫困,做到脱真贫、真脱贫。如今,创新、协调、绿色、开放、包容五大发展理念正成为确保全面发展和为人民服务的指导原则。在努力消除贫困和提高生活水平的同时,维护平等和社会正义,确保每个人在机会面前的平等和发展的权益都很重要。新的发展范式要坚持发展为了人民,发展依靠人民和发展成果由人民共享。

在全面建成小康社会的过程中,除了政府和企业,社会中的各方力量也应当参与并且为社会的发展做出贡献。

740 million in rural China has been lifted out of poverty, with annual reduction of poor population by 19 million. It was declared that "No single poor region nor an individual living in poverty will be left behind" when the country accomplishes the goal of "building a moderately prosperous society" by 2020. Today, the five major development concepts of innovation, coordination, greenness, openness and inclusiveness are becoming the guiding principles to ensure a comprehensive development to ultimately serve the people. While striving to eliminate poverty and improve living standards, it is also important to uphold equality and social justice and ensure that every member of society has access to the opportunities and benefits of China's development. The new developmental paradigm upholds the principles of development for the people, development by the people and development achievements shared by the people.

In the process of building a moderately prosperous society in all respects, other actors apart from the government and businesses also engage in and contribute to the development of society.

According to a latest report from Ministry of Civil Affairs, by the end of 2018, the civil affairs departments at all levels have registered 810,000 social organizations and 5289 charitable organizations (1454 of which had public fundraising qualifications). Over the course of that year 440,000 social workers received their professional qualification certificates. In 2018, in order to promote the development of social work professionals, Ministry of Civil Affairs, Ministry of Human Resources and Social Security jointly issued "Measures for the Evaluation of Senior Social Work Professionals". According to data derived from the National Volunteer Service Information System, the total number of registered volunteers exceeded 100 million, the recorded time of volunteer services

根据民政部的最新报告,到2018年底,各级民政部门共登记了81万个社会组织和5289个慈善组织(其中1454个具有公开募捐资格)。在这一年中,44万名社会工作者获得了国家认可的专业证书。为促进社会工作专业人才的发展,2018年,民政部,人力资源和社会保障部共同发布了“高级社会工作者评价办法”。根据国家志愿服务信息系统的数据,登记在册的志愿者总人数超过1亿人,志愿服务记录时间总计超过12亿小时,认证志愿服务组织达到12,000个。

2018年,国家在全国城镇范围内设立了44,600名儿童保育监督员,在农村设立了615,300名“儿童负责人”,基本实现了相关人员的全覆盖和实名管理;同时还形成了一个“动态监测机制”,根据该机制,它将定期更新农村留守儿童的信息数据库,并登记困难儿童的信息。目前中国有697万农村留守儿童。

自2008年“中华人民共和国残疾人保障法”颁布后,各地区都加强了对服务和保障残疾人权利的投入。2016年,国务院发布了关于国家残疾预防行动计划(2016-2020年)的通知,以及支持和保障残疾人教育权利的通知。截至2017年底,中国共有8334个残疾人康复机构。根据2018年中国残疾人政策进展指数报告,中国中西部地区的政策进展非常显著。在政策进展指数高于人均GDP排名的12个省中,中西部地区有8个省。

总之,随着中国站在新一轮开放和发展的历史时期,商界和其他利益相关者可以在与中国当地合作伙伴的合作中发挥更大的作用,并且在发展过程中提供有效的解决方案并帮助解决问题。

exceeded 1.2 billion hours, and the number of certified volunteer service organizations reached 12,000.

In 2018, China assigned 44,600 childcare supervisors in small towns and 615,300 “children care takers” in rural area, basically achieving full coverage and real-time management for the relevant personnel. At the same time, a “dynamic monitoring mechanism” was formed; mechanism, which will regularly update the database of information on rural left-behind children, and register the information of children in hardship. There are currently 6.97 million rural left-behind children in China.

After the issue of the Law of the People's Republic of China on the Protection of Disabled Persons in 2008, all regions have strengthened their investment in services and protection of the rights of persons with disabilities. In 2016, the State Council issued a notice on the national action plan for disability prevention and disability rehabilitation (2016-2020), and a notice for supporting and protecting the rights to education for persons with disabilities. By the end of 2017, there are 8334 rehabilitation institutions for people with disabilities in China. According to the 2018 Progress Index Report of Policy on Persons with Disabilities in China, policy progress in middle and western regions of China has been very significant. Among the 12 provinces which have higher Policy Progress Index than their per capita GDP ranking, there are 8 provinces from middle and western regions.

In a word, as China standing on the historical time of embracing a new round of opening-up and development, business community and other stakeholders could play an even larger role in developing collaborations with local Chinese partners, to provide effective solutions and help solve problems that arise in the process of development.

Development for all is not just a target and responsibility of Chinese people. For a better global development, it requires our bounden duty, commitment and actions.

全人类的发展不仅仅是中国人民的目标和责任。为了更好的全球发展，它需要我们的义不容辞，承诺和行动。

THILO KOEPPE 柯天乐

Impact of CSR on Business Success 企业社会责任(CSR) 对商业成功的影响

Organizations as well as their stakeholders are becoming increasingly aware of the need for and benefits of a sustainable CSR strategy.

The ISO 26000 standard draws an impressive and holistic picture of the business elements of CSR targeting the objective of social responsibility to contribute to a sustainable organizational development.

As of ISO 26000, an organization's performance in relation to the society in which it operates and to its impact on the environment has become a critical part of measuring its overall performance and its ability to continue operating effectively. This is, in part, a reflection of the growing recognition of the need to ensure healthy ecosystems, social equity and good organizational governance. Organizations are subject to greater scrutiny by their various stakeholders. The perception and reality of an organization's performance on social responsibility can influence, among other things:

- its competitive advantage
- its reputation

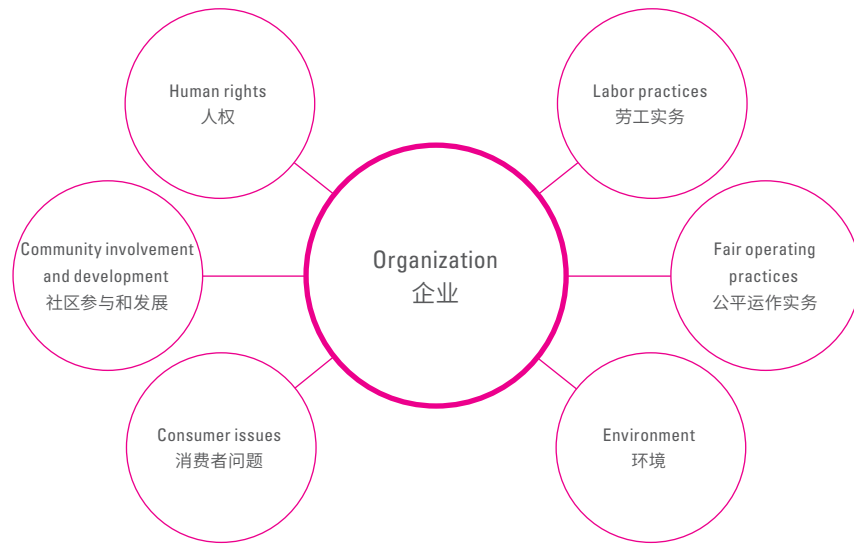


全球的企业及其利益相关者都日益认识到社会责任行为的必要性及其带来的好处。

ISO26000标准绘制了一幅令人印象深刻的全景图，展示了为实现可持续企业发展的社会责任目标，所需的商业要素。

自ISO26000标准发布以来，一家企业的绩效除了与其经营活动所带来的社会影响相关，还与其对环境的影响有关，这已经成为衡量企业整体绩效及其可持续、有效经营能力的重要因素。在一定程度上，这反映人们日益认识到健康生态环境、社会公平和良好的企业治理的重要性。企业会受到利益相关者日益严格的监督。企业社会责任的形象及表现会影响到以下几个方面：

- 自身的竞争优势
- 企业的声誉
- 企业吸引并留住工人、会员、顾客、客户和用户的能力
- 激发员工士气，保证其生产力



- its ability to attract and retain workers or members, customers, clients or users
- the maintenance of employees' morale, commitment and productivity
- the view of investors, owners, donors, sponsors and the financial community and
- its relationship with companies, governments, the media, suppliers, peers, customers and the community in which it operates.

Making CSR a part of an organization's DNA is a multifaceted challenge as it typically requires a mindset change on all levels. Furthermore, it is usually expected that CSR engagements also deliver a positive impact on the business performance (i.e. top and bottom line). The calculation of a Return of Invest into e.g. production equipment is a rather straight forward exercise. But what about calculating the economic impact of e.g. organizing a family day, having social community projects run by employees or in fact employing and including employees with disabilities? There are hardly any direct key performance indicators (KPI) available for measurements apart from e.g. law-enforced penalties or tax incentives. However, with the help of smart proxy KPIs a relationship between CSR engagement and the business benefit can be built. Examples include

- 投资人、所有者、捐赠者、赞助方和金融界对企业的印象, 以及
- 它与企业、政府、媒体、供应商、同行、顾客以及所在社区的关系

将企业社会责任作为企业DNA的一部分是一个多重挑战, 因为这通常需要在各个层面去改变现有的思维模式。而且, 人们通常期待企业社会责任也能对经营绩效(即营业收入和盈亏)带来积极影响。例如, 计算生产设备投入产出比的是一个非常直接的做法。但如果策划一次家庭开放日, 让员工策划一次社区活动, 亦或聘用一名残障员工, 应该如何计算其经济效益呢? 除了罚金或税收激励, 很难找到可以直接衡量的KPI。然而, 借助智能代理KPI, 就可以在企业社会责任激励和商业利益之间建立起关系。例如员工忠诚度、法律开支、病假天数、员工流动性、审计合规性、员工满意度等。在理想情况下, 这些代理KPI应成为管理团队年度奖金计划的重要组成部分。

除了透明的执行过程, 还需要定期沟通、培训、内部审核等措施来确保对企业社会责任的洞察力, 当然还离不开身体力行。像地方报纸这些外部媒体通常是非常乐



staff loyalty, legal expenditure, days of sick leave, employee turnover, audit NCs, staff satisfaction, ... Ideally, those proxy KPIs shall become a prominent part of the management's annual bonus scheme.

Apart from transparent processes, CSR sensitivity has to be continuously engraved by regular communication, trainings, internal audits, ... and inevitably leading by example. External media such as local newspapers are commonly very open to report on CSR activities especially when they address the local community. Media exposure is a very powerful means to catalyze the mindset change of local staff.

To assure that CSR becomes a part of the organization's DNA, initiatives have to be developed on all levels in the organization. CSR will never be sustainable shall it be delegated top down only. CSR has to become a real passion of an organization ideally with a mix of short-term and long-term high impact projects in order to keep the topic alive at all times.

意报道企业社会责任的活动, 尤其是他们向当地社区发表讲话时, 媒体的曝光可以说是改变当地员工观念的有力手段。

为确保企业社会责任能成为企业DNA的一部分, 必须在企业内部的各个层面制定倡议。如果仅靠自上而下的命令安排, 企业社会责任绝不可能具有可持续性。企业社会责任必须要成为企业的动力源泉。最好是短期影响力和长期影响力的项目兼而有之, 始终保持话题的热度。

↑ Various CSR projects which took part in the More than a Market Awards organized by the German Chamber of Commerce in China and Bertelsmann Stiftung. The More than a Market initiative provides a platform for sharing and developing best practices of social engagement by German companies in China.

↑ 这是由中国德国商会与贝塔斯曼联合举办的“同心、同力、同行”活动中的各个CSR项目, 致力于打造一个平台, 激发在中国的德国企业分享和推动社会参与的成功案例。

→ www.morethanamarket.cn

Facts & Figures 数据

8,480,000

Total population of Switzerland
瑞士的总人口数

82,100,000

Total population of Germany
德国的总人口数

85,000,000

People with disabilities in China¹
中国的残障人士总数¹

China: population (2017)
中国的总人口数

1,410,000,000

1: Data source 数据来源

The sixth national census (2010) 数据来源: 第六次全国人口普查 (2010)

www.cdpf.org.cn/sjzx/cjrgk/201206/t20120626_387581.shtml

JAY SU 苏杰

SROI – Social ROI

Why else should you hire People with Disabilities

SROI-社会投资回报

为什么你应该雇佣残障人士

In order to promote the employment of people with disabilities, the Chinese government has implemented a number of regulations over the years. To ensure equal opportunities for challenged employees, especially after the implementation of “Chinese Employment Promotion Law” in 2008, many new laws and regulations were promulgated – on both central and various local government level. These new laws not only intensified the efforts to build an adequate environment for the employment of the challenged people, but also give real financial incentives to encourage employers to hire and retain employees with disabilities.

In the region of Suzhou, for example, besides some other specific regional benefits, the following policies apply:

1 Individual income tax relief for challenged employees: According to Article 15 of the Individual Income Tax Law and Article 16 of its Implementation Regulations, each local government at provincial administrative level could formulate the specific reduction or exemption policy in its own region. In Jiangsu Province, depending on the disability level and the individual's annual taxable income, individuals can get tax benefits of 50% to 100% of the tax paid by the “tax refund after collection” scheme;

在促进残疾人就业方面，国家在多年以前就陆续颁布过一些法规，以保障残疾人拥有平等就业的机会。2008年我国《就业促进法》实施以后，国务院各部委联合、从中央到地方都密集出台了许多的法律法规，加大力度促进残疾人就业，并且从中央和地方财政拨款给予用人单位优惠政策，设置奖励办法，提高用人单位安排残疾人工作岗位的积极性。

以江苏省苏州地区为例，满足一定前提条件可以享受的除地方性特殊优惠以外，还包括以下主要政策：

1 残疾人个人所得税的减免：根据个人所得税法第五条及其实施条例第十六条，各省、自治区、直辖市人民政府可以对残疾人员的收入规定减免政策。以江苏省为例，根据残疾人员残疾等级和全年应纳税所得额，个人可以享受所缴纳税款的50%~100%“先征后退”的优惠政策；

2 用人单位残疾人就业保障金的减免：根据财税[2015]72号文的规定，用人单位安排残疾人就业的比例不得低于本单位在职职工总人数的1.5%。如果用人

2 Reduction of Disability Fund payments by employers: According to Caishui (tax regulation) [2015] No. 72, employers must engage no less than 1.5% of their work force from people with disabilities. If this quota is not reached, the employers have to pay Disability fund payments – a form of financial penalty.

3 “Super-deduction” of corporate income tax (“CIT”) due: According to the corporate income tax law and its implementation regulations, as well as Caishui [2009] No.70, the salary cost paid to employees with disabilities shall be deducted from the employer's taxable profit before CIT by extra 100% (add-up amount). In other words, in comparison to the recruitment of employees without disabilities, in the case of employees with disabilities the employer can get a theoretical maximum tax benefit of 50% on the total salary amount for the challenged employees.

4 “Levied then instant refund” of VAT: Caishui [2016] No. 52 stipulates that, except for special institutions, if the proportion of challenged employees is no less than 25%, and their total count is no less than 10, the employer can apply for a tax refund from VAT paid in amount equal to 4 times the local monthly minimum wage amount per person per month.

5 Local subsidies and other incentives for the employment of employees with disabilities: besides the above mentioned state level policies, many local governments provide additional subsidies to employers who reach the prescribed quota of hired employees with disabilities. In Jiangsu, for example, if the prescribed quota is achieved, an additional subsidy in the amount of “twice the local annual minimum wage” applies per person. This additional subsidy will be given by 4 times standard for every employee exceeding the prescribed proportion. The eligibility

单位安排残疾人就业达不到其所在地规定比例的，应当缴纳残疾人就业保障金。

3 用人单位企业所得税的“加计扣除”：企业所得税法及其实施条例，财税[2009]70号文规定，企业安置残疾人员的，在按照支付给残疾职工工资据实扣除的基础上，可以在计算应纳税所得额时按照支付给残疾职工工资的100%加计扣除。即，按照企业所得税税率25%测算，企业可以享受最高达残疾职工工资总额50%的企业所得税扣减。

4 用人单位增值税的“即征即退”：财税[2016]52号文规定，除特殊机构以外，用人单位安置残疾人占在职职工人数比例不低于25%，并且安置残疾人人数不少于10人，可以申请每人每月按当地月最低工资标准的4倍退还增值税。

5 用人单位性安排残疾人就业地方补贴和超比例奖励：各地对于安排残疾人就业达到规定比例还可享受财政拨款补贴。以江苏省为例，安排残疾人达到规定比例的，按照每人每年不低于上年度当地月最低工资标准的2倍给与补贴；每超比例安置1名残疾人，按不低于月最低工资标准的4倍给予超比例奖励（累计奖励不超过3年）。

6 用人单位地方性社会保险补贴：此外，各地扶持用人单位招用残疾人员，按照其为残疾职工缴纳的社会保险雇主部分给予一定比例的补贴。根据江苏省人民政府令第53号，对单位缴费部分给予100%全额补贴。

综合前述财税政策，我们以一个从业人员300人国家统计局对于一般中型企业划分标准的从业人数），月人均工资5,000元的工业企业为例，分别按照无雇佣残疾人

of this subsidy, per one and the same employee, is limited to three years.

6 Refund on social insurance payments: given certain conditions are met, according to No.53 Jiangsu provincial government order, employers are entitled to 100% refund of social insurance payments for employees with disabilities. The eligibility of this subsidy, per one and the same employee, is limited to three years.

To exemplify some of the above-mentioned fiscal and taxation policies we can refer to the following example:

An industrial enterprise hires 300 employees (the people number threshold of a medium-sized enterprise standard of National Bureau of Statistics). Average salary for this enterprise is RMB 5,000 per month.

We present two calculations – one taking into account the labor costs and various fiscal and tax benefits with no challenged employee and another one with 5 challenged employees.

The VAT refund policy – as described in (4) above, requires that an employer must hire more than 25% of its employees from people with disabilities, which we consider that this will be a hard condition for many companies to achieve. For this reason the said policy is not taken into the calculation above.

In addition, we calculate the fund of employment for disabled people according to Caishui [2015] No.72. Different local governments will stipulate different regional levy portions. As a result – projected outcomes may be different.

和雇佣不低于1.5%（即5人）测算其实际支出以及各类财税优惠补贴（理论最大值）：

由于增值税的优惠政策要求较高（需占全部职工人数25%以上），因此没有在上述测算中考虑。此外，残保金的征收各地有不同比例给予用人单位征收减免，此处测算按财税[2015]72号文全额计算。

可以看出，对于招用残疾人员，如果不考虑其他成本支出，公司实际并不需要负担全部的人工成本，甚至可以在符合一定条件的情况下，获得一定的财政补贴收益。



Jay SU 苏杰
Chinese CTA
ECOVIS Ruide
中国注册税务师
ECOVIS瑞德

ECOVIS Ruide is a leading global consulting firm. Mr. Jay SU joined ECOVIS Ruide China in 2008. He has more than 10 years' professional experiences as Chinese Tax Agent. He is specialized in the area of international tax agreement, international anti-tax avoidance rule, on-shore/off-shore individual income tax, domestic/cross-border corporation taxes, tax compliance planning, accounting and auditing.

ECOVIS 国际集团是起源于欧洲的国际知名咨询公司。苏杰先生于2008年加入上海瑞德会计师事务所有限公司，在国际税收协定，国际反避税规则，国内/跨境个人所得税，国内/国际间企业税务，税务筹划，财务会计和审计等领域有着超过10年的专业税务师经验。

BOTTOM LINE • 总而言之

A company with a workforce of 300 people can save more than 380,000 RMB yearly by hiring only 5 people with disabilities!

一个拥有300名员工的公司，只要雇佣5名残疾员工，每年可节省38万元人民币！

Sample Calculation in RMB	假设条件	Mod/方案 1	Mod/方案 2
Total Headcount	公司总人数	300	300
Thereof employees with disabilities	残障员工人数	—	5.0
Average monthly salary per employee (entire organization)	本公司上年度月平均工资	¥ 5,000	¥ 5,000
Minimum wage (as advised by local government)	当地月最低工资标准	¥ 2,020	¥ 2,020
Social payments (% of gross salary)	雇主部分社保缴费比例 (占毛工资%)	26.2%	26.2%
Corporate tax rate	企业所得税税率	25%	25%
Gross salary of one employee with disabilities	每一名残障员工月度税前工资	—	¥ 4,000
One-time "accommodation investment cost" * per employee	一次性“设施改善支出” * 员工人数	—	¥ 5,000
Annual results			
Disability fund savings / penalty payment	残保金支出节省 (负数为支出)	(¥ 270,000)	¥ 270,000
Social security savings for employees with disabilities (reimbursement)	全体残疾员工社保费用返还	—	¥ 62,880
Local subsidy for hiring people with disabilities	聘用残疾员工获取的地方补贴小计	—	¥ 20,200
Income tax optimization (costs related to employees with disabilities account for 200%)	残疾员工工资企业所得税税前加计扣除节省税款小计	—	¥ 60,000
One-time "accommodation investment cost"	全体残疾员工一次性安置成本	—	(¥ 25,000)
Projected result	预计结果	(¥ 270,000)	¥ 388,080

* accommodation investment cost refers to cost needed to improve existing infrastructure and make it inclusive

The above Minimum Wage Standard, Social Security Payment Ratio, Local Subsidies Ratio refer to the standard of May 2019 in Jiangsu, Taicang City.

The presented materials are for informative purposes only and Ecovis cannot be held responsible should deviations occur.

* 设施改善支出指在现有设施的基础上，改善其功能以达到融合目的所需支付的费用。上述最低工资标准，社保缴纳比例，当地补贴比例均参考江苏省太仓市2019年5月的标准。以上所提供的资料仅供参考，如有地区差异，瑞德概不负责。



Online tax saving
calculator
在线财税优惠计算器

Three Models to Inclusion 实现共融的三种模式

“Corporate social responsibility is measured in terms of businesses improving conditions for their employees, shareholders, communities, and environment. But moral responsibility goes further, reflecting the need for corporations to address fundamental ethical issues such as inclusion, dignity, and equality.”

— Klaus Schwab

Executive Chairman of the World Economic Forum

Where do I step in? Is it even my responsibility?

千里之行，始於足下 – “A journey of a 1000 li starts with a single step”. We can possibly dwell in a long philosophical discussion around this proverb by Lao Zi, however this is not the point of this report. This report deals with the single step we all have to take out of our comfort zone in business and life in general, and give our contribution to creating a more inclusive and diversified society; as the responsibility



业社会责任的衡量标准是企业能否改善员工、股东、社区和环境的条件。但更重要的是道德责任，它反映了企业需要解决包容、尊严和平等等基本道德问题。

— 克劳斯·施瓦布
世界经济论坛执行主席

我该如何迈出第一步？这是我的职责吗？

千里之行，始於足下，通俗地说就是“走一千里路，是从迈第一步开始的”。我们可以对老子的这句谚语进行进一步的哲学探讨，但这并不是本文的重点。本文将讨论我们走出商业和生活的舒适区，并为创建一个更具包容性和多元化的社会做出贡献，必须要走出第一步。如果你认为你的付出是没有必要，只是因为这与你的工作毫不相关，那么你就错了。

目前，中国约有8500万残障人士，有的是身体残缺，有的是智力障碍，形式各不相同。他们都在为争取教育权利、社会地位

ty and commitment for creating such society lays on the shoulders of each and every one of us.

There are roughly 85 million people living with some form of physical or intellectual disability in China today. They struggle to fulfill their rights for proper education, social and career recognition. Established practices around the world, aimed to improve the situation of People with Disabilities, often come under a common denominator – inclusiveness through work, or in other words inclusive employment.

Employment – the very same activity that defines us as people, that captures and brings out the best of our talent, that drives and enables our dreams and aspirations, that often gives us social recognition and at the end - provides us with the financial means we need to buy our security and daily needs.

Finding a job in China, and very much elsewhere in the world, is not an easy task for a person with a disability. There are multiple social and cultural misconceptions and discrimination to overcome, along with more material and technical obstacles. Overcoming these challenges and making things work comes from the management échelon. Strong managers, projecting vision, persistence and com-

和工作机会而奋斗。放眼世界各地的实践经验，能改善残障人士生活状况的普遍做法就是就业。赋予我们作为“人”的基本权利，发掘自身潜能，朝着我们的愿景迈进，实现我们的梦想，最终赢得社会的认可，同时也为我们过上美好生活提供了物质保障。

不论是在中国还是在其他国家，对于残障人士来说，找工作并非易事，因受到文化偏见和歧视的影响，在物理和技术障碍上遇到的困难越来越多。作为企业管理层，是可以克服这些困难的。只要有强有力的管理、远见卓识、坚持不懈的努力，都能证实了之前很多刻板印象是错误的，这也使得全球数以万计的残障人有机会步入职场实现梦想。当企业为那些根本没机会进入职场的残障人士提供就业机会时，企业的管理人员并不是为了企业社会责任的性能指标，而是从中得到个人满足感，也符合企业道德规范。

本文将提出三种不同的方法来介绍您的企业如何能够迈出千里之行的第一步，使人们的生活变得更美好，也使社会更具有包容性，包括企业内外及各界利益相关者的包容程度。

mitment beyond profit-and-loss statements have proven a lot of stereotypes wrong and have enabled the professional life and dreams of millions of people with disabilities around the globe. When giving a chance to people that otherwise do not get it, many of these managers are ruled by their moral compass and corporate ethics, not necessarily by CSR KPIs. This is where sustainability comes and working inclusion models emerge.

There are three different approaches that this report will propose on how your organization can make the first step of a 1000 li and make people's lives better, and the society more acceptive and tolerant, both internally and externally:

1 Outsource part of your workload to a sheltered factory

A sheltered factory is a controlled working environment with the necessary physical infrastructure, emotional support and trained personnel on hand that make the employment of people, often with severe disabilities, possible.

The work assignments will usually resort around simple mechanical assembling tasks – usually with the help of a pneumatic or an electric fixture. The employees would be constantly supervised and assisted in their work – with no compromise in quality or delivery terms, while safeguarding safety to the highest degree possible. Such factories are very common throughout the world.

2 Hire people with disabilities for your own organization

A step further than outsourcing to a sheltered workshop would be hiring people with disabilities along your regular lines of blue collar or administrative operations. This step will usually invoke some adjustments, such as: preparation of the existing

一、把部分工作外包给庇护工场

庇护工场是一个受控的工作环境，配有必要的硬件设施、情感支持和训练有素的职业培训师，让残障人士实现就业成为可能。工作任务通常围绕简单的机械组装工作展开，通常使用气动或电动的生产工具。员工将在工作中不断受到监督和支持，在不会影响产品质量或交付时间的同时，也尽可能地确保生产安全。这种庇护工场在海外非常普遍。

二、在你的单位雇佣残障人士

相比外包工作给庇护工场，更进一步的做法是直接在你的公司雇佣残障人士从事生产或行政的工作。这种做法通常需要公司做一些调整，比如公司的现有员工进行残障平等意识的培训、物理设施的改造（让轮椅使用者无障碍地行动）、以及一些工作设备的调整等。

三、建立自己的庇护车间

这意味着您的单位在现有的运营框架内建立一个新的庇护车间。这种内部庇护环境通常在在剩余的生产周期内提供装配服务，这也是企业承担社会责任的一种象征。

在下面的案例研究中，你会发现与此一一对应的最佳实践样例：

staff in advance through trainings and seminars, alongside some improvements in physical infrastructure – making premises wheel-chair accessible, redesigning working fixtures, etc.

3 Create your own sheltered environment

A step of full commitment would imply that your organization builds a sheltered workshop within the existing operational framework. Such in-house sheltered environments usually assume assembling services for the rest of the production cycle and are a symbol of strong corporate social commitment.

In the following case studies, you will find examples from best practices which show-case these 3 approaches to their best extent:



Marina KALNITSKI
玛丽娜

Job Coach, SIA
Program Director,
Inclusion Factory

职业培训师，
职业培训师学院总监
中德融创工场

The Inclusion Factory is a pioneering China-wide social project. The Factory provides real and meaningful vocational training and employment for people with intellectual disabilities.

Marina is a social activist focusing on the empowerment of individuals with disabilities through education, skills development, and occupational therapy. Marina's longtime passion and goal in life is to show that people with disabilities deserve an equal and respectful place in our society.

中德融创工场是一个全国首创的社会项目。公司为智障人士提供真正有意义的职业培训和就业机会。

玛丽娜是一名社会融合的践行者，致力于通过教育、能力发展和职业康复来给残障人赋能。一直以来玛丽娜都带着激情去向人们展示，残障人士也应该在我们的社会当中享有尊严和平等的权利，这也是她为之奋斗的人生目标。

1: CASE STUDY 案例研究

Outsource Part of your Workload to a Sheltered Factory 把部分工作外包给庇护工场



Established in 1995, Schaeffler Greater China has around 13,000 employees, one R&D center in Anting, eight plants in Taicang, Suzhou, Yinchuan and Nanjing and 22 sales offices in Mainland China, Hong Kong and Taiwan. Schaeffler Greater China has been honored as a “China Top Employer 2019” and an excellent enterprise in employee conditions.

舍弗勒于1995年开始在中国投资生产。目前，舍弗勒大中华区拥有员工约1.3万人，在安亭设有研发中心，在太仓、苏州、银川、南京设有8座工厂，在中国大陆、香港、台湾设有22个销售办事处。舍弗勒大中华区是2019“中国杰出雇主”（China Top Employer）和中国社会责任典范企业。



The Inclusion Factory is a social enterprise employing people with intellectual disabilities in Taicang, Jiangsu. With the help of our partners, the Inclusion Factory has become an illuminating example of how state-of-the-art equipment and custom-made machinery can be used to prove that the abilities of people with “disabilities” are endless! Their disabilities vanish and their self-esteem and skills bypass any imaginable boundary that society had laid out in front of them!

中德融创工场是一间雇佣智力障碍人士的社会企业，位于江苏省太仓市，在合作伙伴的鼎力支持下，中德融创工场已经成为一个极具启发性的典范，展示了在先进的生产设备和定制的机械的辅助下，“残障人”的能力可以变得无穷无尽。他们的障碍已不复存在，凭着自尊和技能，打破了社会对他们所设定的界限。



An employee at the Taicang Inclusion Factory working on the Schaeffler project

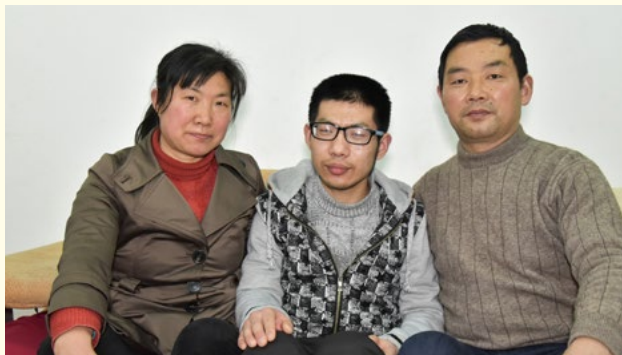
一位来自中德融创工场的员工正在舍弗勒工作



Custom-made work tools at Inclusion Factory Taicang enable their workers with disability to work fast and safe.

定制工具让员工工作更安全、更高效。





"After Hui Quan started working at the Inclusion Factory, our family had undergone a complete change.

From Monday to Friday, there is a shuttle car taking him to and from work. Now he spends the weekend with us resting at home and not hanging outside all day. Before being employed, we had cases where he got lost outside, now this doesn't happen anymore, we feel very grateful and can finally go out to work with peace of mind.

In the Inclusion Factory, Hui Quan has received professional vocational training in addition to social security funds, and has become professional and well-organized. At work, he finally has the opportunity to socialize and make friends. Although he doesn't speak much, we can very clearly see the tremendous change – he has become a happier person."

— Hui Quan's Father

“惠泉来到中德融创工场工作后，他的家庭发生了彻底的变化。周一到周五，有员工车接送他上班，到了周末，不再溜出去外面，留在家休息，从此在外面迷路的故事再也没有发生过，父母觉得非常欣慰，终于可以安心地出外工作。”

在中德融创工场，惠泉除了获得包含社保在内的稳定收入外，还接受了专业的职业培训，回到家做家务变得有条理，有顺序。在工作中，有机会跟很多同事一起相处，话虽不多，但整个人变得开朗多了。”

—— 惠泉的爸爸



"Quality was never an issue."
“从没出现过质量问题”

— THOMAS MAURISCHAT • 托马斯·马瑞
Plant Manager, Taicang Plant III, Schaeffler Greater China
舍弗勒太仓三厂厂长

I was already introduced to "Lebenshilfe Offenburg" as a young engineer in Germany. I visited their facilities that supported our production plant and was very impressed by how many innovative, yet simple processes were created to ensure everything worked well, in line with our production needs. Then a few of years ago, I found out that such facilities and needs existed in Taicang as well. Our Schaeffler team visited the Inclusion Factory and we agreed to give it a try. It proved to be the right decision and we have been in close cooperation ever since.

The Inclusion Factory helped us by taking over some of our own workload, which allowed us to focus on more complex tasks at hand. Quality was never an issue. The Inclusion Factory has been fully compliant with our supplier requirements and offered excellent services throughout.

It makes me happy to see that we can receive such services, while being able to give back to the society and offer real jobs to individuals with special needs. This follows our commitment towards corporate social responsibility and gives our team the personal satisfaction of being able to make a difference in people's lives and our community."

在我还是一名年轻工程师的时候，我在德国第一次接触到了Lebenshilfe Offenburg助残机构，并参观了机构内许多支持我们工厂生产的设备。我对这些为满足生产需求而建立的创意从简的流程印象深刻。多年后在太仓，我也发现了类似的设备和需求。我们舍弗勒团队参观了中德融创工场之后，开始了首次合作。实践证明这是一次非常有意义的合作，双方都受益深远。

中德融创工场帮助接管了一些简易、重复的工作内容，从而能让我们安排更多的人员到难度更高的岗位中去。他们提供的生产质量完全达标，并给我们提供了很高质量的服务。

整个合作过程都让人感到愉悦和欣慰，因为我们能够实实在在地为需要帮助的人群提供岗位。这样的合作也让公众真切地感受到我们能够助力创造更美好的生活和社区！

Hire People with Disabilities in your Organization

在你的单位雇佣残障人士



IMS Gear is among the leading gear and gear system engineering companies. From its unique gear design and manufacturing solutions to optimized modules and gear systems, the company has become firmly established in the automotive industry. It stands out due to deep development know-how, broad spectrum of manufacturing capability, high process competence and automotive relevant internationalization. IMS Gear takes customer proximity literally with manufacturing sites in Germany, USA, Mexico and China. IMS Gear employs approximately 3,500 employees worldwide

IMS Gear 是一家在齿轮传动技术领域领先的国际化企业。从独特的齿轮解决方案到优化的模组设计和制造齿轮驱动系统，公司已经在汽车行业奠定了坚实的基础。IMS Gear 之所以可以成为行业的标杆是因为我们深入研究技术开发诀窍，广阔的制造能力以及高端的工艺能力和全球化的布局。IMS Gear 遵从客户导向而布局于德国，美国，墨西哥和中国。IMS Gear 在全球目前拥有约3千500 多名优秀的员工。



Xiao Jia; Inclusion Factory graduate, working at IMS Gear Taicang

小佳: 在中德融创工场培训后，转介到太仓亿迈齿轮工作



First employment of people with Physical Disabilities in IMS Gear Taicang.

From left: Andreas Goetz (GM), Yang Bo (Facilities Manager), Zhu Hui Guo (Facilities Engineer), Grace Tang (Receptionist), Amy Wang (Senior HR Specialist), Steve Hwang (GM)

太仓亿迈齿轮的首位肢体障碍员工

从左到右: 安迪 总经理, 杨波 设施经理, 朱惠国 设施技术员, 汤晓兰 前台文员, 王晓丹 高级人力资源专员, 黄羲超 总经理



After working at the Inclusion Factory for a devoted period of 4 years, Xiao Jia, our most skilled employee was the first one to be included in an open market work environment. Following a preparation process of both Xiao Jia and IMS (the new employer). We started an on-the-job training program in IMS – starting on a monthly basis, and gradually increasing the frequency while continuously monitoring and guiding both parties to ensure a smooth and long lasting employment relations. We are extremely proud of her and the meaningful path she has gone through.

— Marina Kalnitski,
Job Coach, Inclusion Factory

小佳是我们最熟练的员工之一，她在中德融创工场工作了四年后，成为第一个进入主流企业工作的员工。在小佳与亿迈齿轮（新雇主）的双方适应过程当中，我们在亿迈齿轮公司内开展了在职培训项目，刚开始时每月一次，接着循序渐进地增加频率，同时密切留意着双方的状态，确保小佳可以平稳过渡适应新的工作，促使双方能长期维持良好的雇主雇员关系，我们为小佳能走出如此有意义的融合就业之路而感到无比自豪。

— 玛丽娜
首席职业培训师，中德融创工场

She is doing very well at IMS Gear and already accustomed to the new working environment.

To Xiao Jia, being included in a mainstream company means she is now more independent and mature. Thank you for giving her this opportunity that allowed her to learn and develop further!

Her supervisors are taking very good care of her. I like to thank you again.

— Mother of Xiao Jia

她在亿迈齿轮工作得很不错，已经习惯了新的工作环境。

对她来说这意味着已经长大成熟，谢谢你们给她提供了这次机会，让她可以得到学习和进一步的发展，她的主管对她也很照顾，再次谢谢你们。

— 小佳的妈妈

Xiao Jia is a trustworthy employee on the production line; she performs very well and every task which is assigned to her is accomplished to the utmost satisfaction of her supervisors. Because she is very responsible and reliable, she recently even started to do quality inspections. We are very satisfied with her work.

— Xiao Jia's supervisor

小佳算是生产线上比较可靠的员工；她的表现非常出色，每一项任务都做得令主管满意。因为她很负责任，最近开始帮我们做质检；我们对她的工作非常满意。

— 来自亿迈齿轮，小佳的主管



“This opens the eyes of our management and staff.”

“这真是让我们的管理层和员工大开眼界”

— STEVE HWANG • 黃義超
General Manager, IMS Gear
总经理 亿迈齿轮（太仓）有限公司

“

Inclusion is one more level higher than diversity. True inclusion brings compassion and understanding to our organization. This opens the eyes of our management and staff to accept differences and see things from different perspectives. The result is higher emotional intelligence and a wiser, better organization.

Inclusion is not just a movement of our corporate culture, It is also a movement of our hearts and minds. Inclusion removes our blinders and brings acceptance, understanding and compassion not just into our organization but also into our everyday lives.

相比多元化，融合是一个更高的升华，共融可以让我们企业变得理解和共情。这使得我们的管理层和员工大开眼界，接受不同的差异，从不同角度看待事情，让员工的情商变得更高，更智慧，从而企业也变得越来越好。

共融不仅是我们企业文化的一种变革，更是我们的一次思潮涌动。共融消除了我们的刻板印象，不仅仅是企业本身，每个人都变得接纳、理解和共情。

”

3: CASE STUDY 案例研究

Create your own Sheltered Environment 创造自己的庇护车间



Flex is a company of diverse individuals working together in teams to meet our commitments to customers and shareholders. Flex recognizes that our strength comes from the dedication, talents, experiences and perspectives of every employee. Because Flex is based in over 30 countries across the globe, our organization is naturally diverse in many dimensions and Flex celebrates this diversity as a major contributor to the strength of our culture of innovation and inclusion. Assembly of clips to be used in a clutch release system

In China, Flex spearheaded the hiring of People with Disabilities (PwD) since 2015. To date, Flex has hired more than 500 PwDs, with all kind of different disabilities.

Last year, Flex Zhuhai Industrial Park expanded its Flex Family, by welcoming 10 people with intellectual disabilities (including Autism). They are placed in a dedicated department where they work on project and tasks which are equal to others in our factory such as assembly, labeling, and packaging.

The recent expansion and integration of people with intellectual disabilities is based on the best practices by Taicang Inclusion Factory. Flex Zhuhai has engaged the Taicang team as consultant to set up the workshop for this program.

What is this project for Flex, why it is done?

Flex aims to create a more inclusive workplace for our employees with disabilities. Flex wants to improve access in the workplace for greater mobility and independence of PwDs and support their Learning & Development activities with career advancement.

Flex is committed to the ongoing advancement of equality, respect and dignity at our workplace and in the communities we serve, through programs that improve equal engagement and inclusion. Flex has the strong believe that “no one should be left behind” and that PwDs, as both beneficiaries and agents of change, can fast track the process towards inclusive and sustainable development and promote a resilient society for all.

伟创力是一个由多元化团队合作的公司，以履行我们对客户和股东的承诺。我们认识到，我们的力量源于每位员工的奉献精神，以及他们的才能、经验和观点。由于我们的业务遍布全球30多个国家，因此我们的组织在多个方面自然具有多样性，我们将这种多样性作为我们创新和包容文化优势的主要原因。

在中国，我们从2015年起率先雇用了残障人士（PwD）。到目前为止，我们已经雇用了500多名残障者，他们有不同类别的残障。

去年，我们的珠海伟创力工业园的大家庭又增添了新类型的员工，招聘了10名心智障碍者（包括自闭症）。他们安排在一个专门的部门，在那里他们从事与我们工厂中其他工作相同的项目和任务，如装配，贴标签和包装。

最近对心智障碍员工数量的增加和工作的融合是基于中德融创工场的最佳实践。珠海伟创力聘请了太仓团队担任顾问，为该项目设立研讨会。

伟创力的这个项目是什么，为什么要这样做？

伟创力旨在为残障员工创造更具包容性的工作环境。我们希望改善工作场所的无障碍，以提高残障者的独立行动力，并通过职业发展计划支持他们的学习和未来发展。

我们致力于通过改善平等参与和包容性的计划，在我们的工作场所、所服务的社区中不断促进平等，尊重和尊严。我们认为“不应该让任何人掉队”，作为受益者和变革推动者的残障群体能够快速跟随并实现包容性和可持续发展的进程。

“Maybe many people think it is difficult to be a trainer for people with intellectual disabilities. In fact, it is not as difficult as you think. We just need to find the most accessible way for people with intellectual disability to work by adjust the process, design tools or fixture; these measures will support them to master work skills and complete task easier.

When we have these processes and tools ready, through continuous training and good working habits, we can see their growth; not only that they can do, they can do with excellent quality.”

— REIKO, Trainer

也许很多人认为很难成为心智障碍者的培训师。事实上，这并不难。我们只需要通过调整工作流程，设计工具或夹具来找到心智障碍者最容易接受的方式，来支持他们更容易掌握工作技能和完成任务。当我们准备好这些流程和工具时，通过不断的培训和培养他们良好的工作习惯，我们可以看到他们的成长，他们不仅可以做到，而且可以保证好的质量。

— 林靖慧, 培训师



“(..) it is not as difficult as you think.”

“事实上，这并不难”

— REIKO, Trainer • 林靖慧, 培训师

“I never thought my son could have a job”

“我从没想过我的儿子能找到工作”

— Parent • 父母

“I never thought my son could have a job. Since he joined MIF project, he has colleagues, friends and join many activities, he has learning a lot, and develops his cognitive and social skills. He has changed so much in the last few weeks. He very rarely smiled before, or was smiling because someone instructed him to do so.

Recently, he smiles so much and real smiles, not copying others or acting on their request.

He started to ask questions and become much more communicative at home.

Our son's income is helping us as a family. My earning is not so much and my husband is not able to work, as he has cancer. Now as I know that my son is in good hands I can concentrate on enjoying my work – our whole family has a better life!”

— Mother of an employee at Flex MIF project

“我从没想过我的儿子能找到工作。自从他加入MIF项目以来，他有同事，朋友和很多活动，通过培训和同事相处让他对事物的认知能力和社交技能得到提高。他在过去几周里发生了很大的变化。

他曾经跟随别人的指示而笑或不笑。最近，我们发现他的笑容是自动和“真实的”-而不是他正在复制其他人或按照他们的要求行事。他也开始主动去提问了。

他的收入正在帮助我们的家庭。我的收入不是那么多，我的丈夫无法工作（他患有癌症）。现在我的儿子正在成为一个好帮手，我可以集中精力，甚至享受我的工作 - 我们全家人的生活更美好！”

— 来自MIF项目员工的母亲

SAP: Autism at Work Program

SAP的自闭症人才项目: 高新技术服务业的职场融合



At SAP, we believe that differently abled does not mean unable. Differently abled individuals are typically able to find unique and innovative solutions to challenges. Their perspectives, experiences and backgrounds support the diversity SAP needs to achieve our strategic objectives. Our focus is on skills and strengths, rather than what others may see as impairments. This view has helped us see new possibilities. SAP's internationally recognized Autism at Work program, operating in 13 countries, shows this commitment, employing more than 160 colleagues with autism. By embracing differences, we help spark innovation — while challenging assumptions and inspiring change.

The opportunity that is given to us as employee of SAP and citizens to impact society is unique and unprecedented, with every step we make in our Diversity and Inclusion journey we influence not only our present by transforming SAP into the best place to work, live and share experiences with colleagues, but also our future by creating more opportunities for the next generations, opportunities that not so long ago were mere dreams ...

在SAP,我们相信有障碍人群也能胜任他们的工作和生活。自闭症谱系人群常常会通过独特的角度和方式来解决以及激发创新。他们独特的视角,经历与背景与SAP多元包容的企业价值不谋而合。在人才招募中,SAP注重每位人才独特的技术与特长,并相信自闭症并不是一种缺失,自闭症谱系人才同样拥有胜任工作的能力。这样的企业价值帮助SAP探索到更多的可能性。目前,SAP在全世界13个国家雇佣了超过160位自闭症谱系的雇员。在自闭症人才项目中,通过不断突破传统,激发改变,我们看到了多元包容文化下耀眼的创新之光。

作为SAP的雇员,也作为社会的一员,能在公司的支持下,以如此独特和空前的方式来反馈社会我觉得很荣幸。随着我们在多元包容的企业背景下一步步前行,我们不仅是在将SAP打造成一个更理想的工作环境,同时也是在为未来,为下一代创造更多的可能性,而这种可能性,多年前在人们眼中可能还只是一种无法企及的幻想...

"Respect, acceptance, understanding, we have listened to countless people saying these words repeatedly, but nothing surpasses the actual actions taken by SAP. We will always remember in our hearts those who have made so much effort for this program."

—He Zi, Steve's Mother

“尊重、接纳、理解，这六个字，听无数的人说起过无数次，但都抵不过在这里的每个细节所诠释的。那些为 SAP 自闭症人才项目付出巨大努力的人们，我们会永远记在心。”

何子，Steve 的母亲

"(...) I have grown one step further in my life and thanks to this opportunity (...) I'll get up again if I'm bitter and tired, and I'll do my best."

“我又在生活上成长了一步 (...) 无论什么样的任务，再苦再累我也能上去，而且要做到最好。”

—Steve, SAP China's first employee with autism
Steve, SAP 中国首位自闭症员工

"By embracing differences, we help spark innovation."

“通过不断突破传统，激发改变，我们看到了多元包容文化下耀眼的创新之光。”

— Sebastien DENES
Vice President SAP Digital Business Service
& Head of CoE Greater China
SAP 数字化企业服务集团副总裁
专家技术中心大中华区负责人



Steve with his colleagues at SAP China

来自SAP中国的Steve和他的同事



Ready ... Steady ... Go! 加油!

Want to know more about CSR
and Best practices?

希望了解更多企业社会责任及成功案例!

Want to initiate a discussion with your
relevant local government office?*

希望与当地有关部门进行沟通?

Want to get started outsourcing work
or hiring people with disabilities?

希望立即行动; 把工作外包出去或雇佣残
障人士

Visit the more than a market website!

访问“同心 同力 同行”网站

e: morethanamarket@china.ahk.de

i: www.morethanamarket.cn



Approach the Federation for the Disabled in your area!

与当地残疾人联合会取得联系

t: 12385 (National call center 全国服务热线)

i: www.cdpf.org.cn

* For volunteering activities, donations and other types of support – the Federation can also be your contact with Special Education Schools and relevant social organizations in your area. For more information see the following pages.

* 无论是义工活动、捐款还是寻找其他形式的支持, 你可以通过残联找到特殊学校及其他相关的本地组织。

The Inclusion Factory & the Inclusion
Advisory are waiting for your call!

随时可以联系中德融创工场和融合就业
咨询

t: +86 (0) 512 5386 3602

e: info@inclusion-factory.com

i: www.inclusion-factory.com



Disabled Persons' Federation and Employment Social Service Agencies for People with Disabilities

残联及残疾人就业社会服务机构

This article was written by:
Shanghai Zhijun Public Interest & Law Institute

China Shanghai Zhijun Public Interest and Law Research Center has been set up to conduct professional studies and researches on disability laws, policies, and undertakings. The Center is committed to the dissemination of disability knowledge, promotion of disability awareness, support of disability inclusion into mainstream society and sustainable development in disability affairs.

Introduction to China Disabled Persons' Federation

The China Disabled Persons' Federation (CDPF), founded in March 1988, is a people's organization composed of people with disabilities, their relatives, friends, and professionals working with people with disabilities, which is recognized by the state law and approved by the State Council.

The mission of CDPF is to promote the full participation of people with disabilities in society equally, to ensure that people with disabilities share the material and cultural achievements of the society, and foster humanitarianism across society as a whole.

The CDPF has three key functions of representation, service, and management:

- Represent the common interests and safeguard the rights of people with disabilities
- Unite to help the people with disabilities and provide services to them
- Perform duties entrusted by law, undertake tasks entrusted by the government, manage and develop strategic planning concerning people with disabilities.

The highest authority of the CDPF is the National

本文来源:
上海志君公益法律研究中心简介

上海志君公益法律研究中心, 对残障者法律政策以及残障者事务开展专业的研讨与研究, 促进残障知识的传播、提高社会残障意识, 推动残障者的教育权、就业权和其他各项权利的实现。为残障者平等参与融入社会及实现其可持续发展目标提供支持

中国残联简介

中国残疾人联合会(简称中国残联)成立于1988年3月, 是国家法律确认、国务院批准的由残疾人及其亲友和残障人士工作者组成的人民团体, 是全国各类残疾人的统一组织。

中国残联的宗旨是: 弘扬人道主义思想, 发展残障人士事业, 促进残疾人平等、充分参与社会生活, 共享社会物质文化成果。

中国残联具有代表、服务、管理三种职能:

- 代表残障人士共同利益, 维护残障人士合法权益;
- 团结帮助残障人士, 为残障人士服务;
- 履行法律赋予的职责, 承担政府委托的任务, 管理和发展残障人士事业。

中国残联的最高权力机构是全国代表大会, 每五年举行一次。全国代表大会闭会期间, 由其选举产生的主席团负责贯彻全国代表大会决议, 领导全国残联工作。按照国家行政区划设立中国残联各级地方组织, 社区居民委员会、村民委员会、残

People's Congress, which is held every five years. When the National People's Congress is in inter-session, the Presidium elected by it shall be responsible for implementing the resolutions of the National People's Congress and lead the work of the national person with disabilities' federation. In accordance with the administrative divisions of the state, local organizations of the CDPF, community residents', enterprises and institutions with for the people with disabilities should be established.

According to the Constitution of China Disabled Persons' Federation, the main responsibilities of the CDPF is:

- Publicize and implement the Law of the People's Republic of China on the Protection of Disabled Persons, maintain the rights of the people with disabilities in politics, economy, culture, society and all other equal rights of citizenship.
- Maintain close contact with the people with disabilities, solicit their opinions, and reflect their needs.
- Unite and encourage people with disabilities to have self-respect, self-confidence, self-improvement, and self-reliance, fulfill their legal obligations, practice core socialist values. Contribute to building a strong, prosperous, democratic, culturally advanced, harmonious, and beautiful modern socialist country and realizing the Chinese dream of the great rejuvenation of the Chinese nation.
- Communicate the relations between the Communist Party, government, society, and the people with disability. Publicize the strategy relates to people with disabilities, mobilize the society to understand, respect, care, and help the people with disability, eliminate the discrimination against them, prejudice, and obstacles.
- Assist the government to the strategy which relates to the development of people with disabilities, and promote various aspects including rehabilitation, education, labor and employment, poverty alle-

障人士集中的企业事业单位, 建立残障人士协会或残障人士小组。

根据《中国残疾人联合会章程》, 中国残联的主要任务为:

- 宣传贯彻《中华人民共和国残疾人保障法》, 维护残疾人在政治、经济、文化、社会等方面平等的公民权利
- 密切联系残障人士, 听取残障人士意见, 反映残障人士需求, 全心全意为残障人士服务。
- 团结、激励残障人士自尊、自信、自强、自立, 履行法定义务, 践行社会主义核心价值观, 为建设富强民主文明和谐美丽的社会主义现代化强国、实现中华民族伟大复兴的中国梦贡献力量。
- 沟通党和政府、社会与残障人士之间的联系, 宣传残障人士事业, 动员社会理解、尊重、关心、帮助残障人士, 消除歧视、偏见和障碍。
- 协助政府制定实施残障人士事业发展规划, 促进残疾人康复、教育、劳动就业、扶贫、托养、维权、文化体育、社会保障、无障碍环境建设、科技信息化应用、残障人士服务标准化建设和残疾预防等工作, 改善残障人士参与社会生活的环境和条件。
- 参与研究、制定和实施残障人士事业的法律法规、政策规划, 发挥综合协调、咨询服务作用, 对有关领域的工作进行管理和指导。
- 承担政府残障人士工作委员会的日常工作。管理和发放《中华人民共和国残疾人证》。

中国残联领导盲人协会、聋人协会、肢残人协会、智力残疾人及亲友协会、精神残疾人及亲友协会等专门协会。专门协会委员会由中国残联全国代表大会代表中同类别的残障人士、残障人士亲友选举产生。

viation, care service, rights protection, culture, sports, social security, barrier-free environment construction, science and technology information application, standardized construction and disability prevention. Improve the environment and conditions for the people with disabilities so to allow them to full participation in social life.

- Participate in the research, formulation, and implementation of laws, regulations, and policy planning of the strategy development for people with disabilities. Give full importance to the role of comprehensive coordination and advisory services. Administer and guide the work in related fields.
- Undertake the daily work of the government committee for the disabled. Administer and issue Disabled Certification of the People's Republic of China.

The CDPF leads associations such as the Association of the Blind, The Association of the Deaf, Association of People with the Physical Disability, Association of people with Intellectual Disability and their relatives, Association of People with Psychiatric Disabilities and their Relatives.

The association committee shall be elected by members of the same category of persons with disabilities in the national congress of CDPF. The main responsibilities of the associations are :

- Represent, connect, unite and serve the people with disabilities in their category
- Reflect the special wishes and needs of people with disabilities
- Safeguard their legitimate rights and interests
- Seek social assistance
- Carry out appropriate activities
- Participate in international exchanges

The association shall have a chairman and vice-chairmen, who shall be elected by the association committee.

专门协会的主要任务是：代表、联系、团结、服务本类别残障人士，反映特殊愿望及需求，维护合法权益，争取社会帮助，开展适宜活动，参与国际交往。专门协会设主席、副主席，由专门协会委员会选举产生。

中国残疾人联合会教育就业部

中国残联下设办公厅、康复部、维权部、组织联络部、教育就业部等。其中教育就业部主要职责有：

- 协助有关部门组织制定和实施残障人士教育工作计划；
- 促进残障人士教育，开展残疾人职业培训；
- 负责盲文、手语的研究与推广。
- 协助有关部门制定残障人士劳动就业工作计划，指导残障人士组织兴办残障人士福利企业，组织实施残障人士按比例就业；
- 负责残障人士劳动服务网络的建设与工作。
- 组织实施残障人士专项扶贫；
- 协助有关部门开展残障人士社会保障工作。

中国残疾人就业服务指导中心

中国残疾人就业服务指导中心是中国残联直属的事业单位,主要职能：

- 负责协调和组织残障人士劳动就业工作的落实；
- 承担对残障人士就业服务机构、人员队伍规范化建设的技术指导；
- 承担残障人士失业登记、残疾人就业与失业统计工作，指导开展残疾人就业服务和就业援助工作；

Education and Employment Department of CDPF

The CDPF consists of general office, Rehabilitation Department, Rights Protection Department, Communication Department, Education and Employment Department, etc. The main responsibilities of the Education and Employment Department include:

- Assisting and organizing employment for people with disabilities.
- Promote education and vocational training for people with disabilities
- Research and promotion of braille and sign language.
- Assist relevant departments in formulating work plans for the employment of people with disabilities, guide and organize the setting up of welfare enterprises for people with disabilities, organize and implement the proportional employment regulation for people with disabilities;
- Responsible for the construction of the labor service network for people with disabilities.
- Organize and implement special poverty alleviation for people with disabilities
- Assist relevant departments in carrying out social security work for people with disabilities.

Chinese Federation of the Disabled Employment Service Guidance Center

Chinese Federation of the Disabled Employment Service Guidance Center is the public institutions directly under the CDPF; its main functions are:

- Coordinate and organize the implementation of employment for people with disabilities.
- Provide technical guidance for the standardized construction of employment service institutions.
- Undertake the work of unemployment registration, employment, and unemployment statistics for people with disabilities, and guide the development of employment services and employment assistance for people with disabilities

- 负责残障人士劳动就业岗位的开发和支持性服务工作的开展；
- 监督检查残疾人就业保障金的管理和使用；
- 承担全国残障人士职业技术培训规划的落实、组织与协调工作；
- 进行残障人士就业、职业培训领域的理论研究、信息统计及处理工作；
- 承担农村残障人士扶贫服务工作；
- 组织残障人士职业技能鉴定相关辅助标准的研究开发工作；
- 负责全国性残障人士职业技能竞赛的有关组织工作，协助做好残障人士技能人才评选表彰和奖励的事务性工作；
- 协助政府有关部门研究、制定和实施盲人按摩行业管理的法规、政策和管理办法，对全国盲人按摩工作进行行业管理。

- Develop the employment positions for people with disabilities and implement the supporting services
- Supervise and inspect the administration and use of employment security funds for people with disabilities
- Undertake the planning, implementation, organization, and coordination of national vocational and technical training for people with disabilities
- Conduct theoretical research, information statistics, and processing in the field of employment and vocational training for people with disabilities
- Undertake poverty alleviation services for people with disabilities in rural areas
- Organize the research and development of auxiliary standards related to vocational skill appraisal for people with disabilities
- Organize the national vocational skill competitions for people with disabilities, and assist in the routine work of the selection, commendation, and award skilled personnel with disabilities
- Assist relevant government departments in researching, formulating and implementing regulations, policies, and administrative measures for the massage industry for the blind, and to administer the massage industry for the blind nationwide.

We would like to thank 我们衷心感谢

Imprint 版权信息

Alexander Sirakov, the Editor in Chief and the initiator of this report, JungleFish Shanghai for the outstanding design and years of support, Elisabeth Bauer and the German Chamber of Commerce team and all those who contributed from their time and knowledge to this report

And most notably, to the wonderful employees of the Inclusion Factory and their families; you are setting the standard for Social Inclusion in China and opening the door for many more people who will benefit from your amazing achievements!

古山大——本报告的主编及发起人、上海太极鱼——提供出色的设计以及多年的支持、伊丽莎白·鲍尔和德国商会的团队、为本报告付出时间和知识的所有人

还有最令人瞩目是，中德融创工场的优秀员工及员工的家人；你们为中国的共融社会树立了榜样，为更多人敞开了大门，他们将从你们惊人的成就当中受益！

PUBLISHER / 出版商

Taicang Inclusion Factory
China Science & IT Park, 88 Beijing East Rd, Taicang Economy Development Area, Taicang City, Jiangsu Province, 215400 P.R. China

太仓中德善美实业有限公司
中国江苏省太仓市经济开发区中科软件园
北京东路88号 邮编: 215400

EDITOR / 编辑

Nadav Ben Simon

DESIGN / 设计

JungleFish Shanghai

PRINTING SUPPORT / 印刷

Picjoy



inclusion factory
中德融创工场

China Science & IT Park, 88 Beijing East Road,
Taicang City, Jiangsu Province, P.R. China
太仓中德善美实业有限公司
中国江苏省太仓市北京东路88号, 中科软件园

www.inclusion-factory.com
info@inclusion-factory.com
T: +86 (0) 512 5386 3602

