

## Employment of People with Disabilities Under a Quota System: Benefits For Organizations and Challenges in Human Resource Management\*

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### Abstract

The inspiration for writing this study was the desire to deepen knowledge about the premises of employing people with disabilities, in particular about organizational and financial challenges and benefits for their employers.

The research goal was to attempt to identify costs and benefits, opportunities and threats for organizations in connection with employing people with disabilities in the context of human resources management and the employment quota system.

In the literature on the subject, there is still a shortage of studies on the employment of people with disabilities in the cost/benefit relationship. In particular, there is a lack of such analyses in the context of dynamic changes in the macro-environment during the COVID 19 pandemic and the war in Ukraine. This article is a continuation of the scientific research conducted by the authors for over twenty years on the situation of people with disabilities in the labor market and in society.

For the purposes of the study, the following research hypothesis was formulated: employing disabled people is a significant organizational challenge that most employers are unable to meet, even in the face of the threat of paying financial penalties under the quota system.

The primary source of data was data obtained from the State Fund for the Rehabilitation of Disabled People (PFRON)

The time scope of the study covers the years 2018-2024. The subject scope concerns Polish employers employing at least 25 employees on a full-time basis. The following research methods were used: critical analysis of literature and legal acts, statistical analysis, induction and deduction method. In addition, graphical and tabular methods of presenting statistical data.

The main conclusions reached by the authors confirmed the formulated hypothesis. Some employers are willing to employ people with disabilities, however, for most of them it is too big an organizational and financial challenge in relation to the financial benefits and even penalties.

**Keywords:** human resource management, quota system, employers of people with disabilities