

Disability Employment 101

U.S. DEPARTMENT OF EDUCATION

ARCHIVED INFORMATION

DISABILITY EMPLOYMENT 101

AUGUST 2007

**U.S. DEPARTMENT OF EDUCATION
OFFICE OF SPECIAL EDUCATION AND
REHABILITATIVE SERVICES**

This document contains contact addresses and Web sites for information created and maintained by other public and private organizations. This information is provided for the reader's convenience. Resources, including Web sites, are mentioned in this booklet as examples and are only a few of many appropriate resource materials available. The U.S. Department of Education does not control or guarantee the accuracy, relevance, timeliness or completeness of this outside information. Further, the inclusion of information, addresses and Web sites for particular items neither reflects their importance, nor is it intended to endorse any views expressed or products and services offered.

U.S. DEPARTMENT OF EDUCATION

Margaret Spellings

Secretary

Office of Special Education and Rehabilitative Services

William W. Knudsen

Acting Deputy Assistant Secretary

Communications and Customer Service

James Button

Director

Geoffrey Rhodes

Technical Information Specialist

First Printed: October 2003 under joint development by the U.S. Department of Education and the U.S. Chamber of Commerce Institute for a Competitive Workforce (formerly Center for Workforce Preparation).

Revised: January 2005 by the U.S. Department of Education

Revised: June 2006 by the U.S. Department of Education

Revised: March 2007 by the U.S. Department of Education

Revised: August 2007 by the U.S. Department of Education

This employment planning guide is in the public domain. Authorization to reproduce it in whole or in part is granted. The citation should be: U.S. Department of Education, Office of Special Education and Rehabilitative Services, *Disability Employment 101*, Washington, D.C., 2007.

To order copies of this report,

write to: ED Pubs, Education Publications Center, U.S. Department of Education, P.O. Box 1398, Jessup, MD 20794-1398; or

fax your request to: 301-470-1244; or

e-mail your request to: edpubs@inet.ed.gov; or

call in your request toll-free: 1-877-433-7827 (1-877-4-ED-PUBS). If 877 service is not yet available in your area, call 1-800-872-5327 (1-800-USA-LEARN). Those who use a telecommunications device for the deaf (TDD) or a teletypewriter (TTY) should call 1-877-576-7734; or

order online at: www.edpubs.org/webstore/Content/search.asp.

This report is also available on the U.S. Department of Education's Web site at www.ed.gov/about/offices/list/osers/products/employmentguide/.

On request, this document can be made available in accessible formats, such as Braille, large print and computer diskette. For more information, please contact the U.S. Department of Education's Alternative Format Center by e-mail at omalternateformatcenter@ed.gov, or by telephone at 202-260-0852 or 202-260-0818.

Contents

Letter From Margaret Spellings	v
Introduction	1
Lesson One: Finding Qualified Workers With Disabilities	5
Lesson Two: Cultivating the Next Generation of Qualified Workers	13
Lesson Three: Learning From Other Businesses	19
Lesson Four: Putting Research Into Practice in the Workplace	25
Conclusion	31
Resources	33
Appendix I: Recommended Disability-Friendly Strategies for the Workplace	41
Appendix II: Recommended Disability-Friendly Business Checklist	43
Appendix III: Business Tax Credits and Reduced Labor Costs	45
Appendix IV: Reasonable Accommodations and the <i>Americans with Disabilities Act (ADA)</i>	49
References	53
Acknowledgments	55



THE SECRETARY OF EDUCATION

WASHINGTON, DC 20202

March 2007

Dear Colleague:

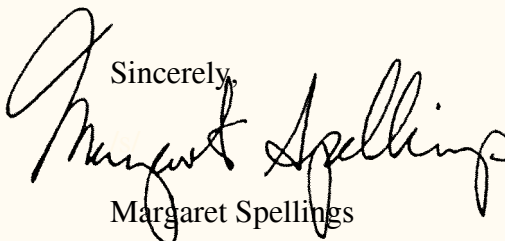
Keeping America competitive is one of our top priorities as a nation. Our success depends on making sure we have an educated citizenry and an educated workforce, and at the Department of Education we are committed to ensuring America's high school graduates are ready for the jobs of the 21st century. As President George W. Bush has said, "Our greatest advantage in the world has always been our educated, hardworking, ambitious people — and we're going to keep that edge."

America's rapidly changing economy requires an education system that ensures that all individuals, including individuals with disabilities, graduate from high school with the skills they need to be successful in postsecondary education and the workforce. The 2004 reauthorization of the *Individuals with Disabilities Education Act (IDEA)* called for states to set measurable targets for the progress of students with disabilities. Together with the *No Child Left Behind Act*, the *IDEA* is holding schools accountable for making sure students with disabilities achieve to high standards.

Employers know that hiring qualified, loyal employees is the cornerstone of sustained success. We are committed to preparing skilled youths and adults with disabilities to successfully attain and sustain quality employment and become contributing members of their communities.

A successful outcome depends on working closely with employers to understand and meet their recruiting, hiring and retention needs. Toward that end, I am pleased to share with you the latest update of *Disability Employment 101*, originally developed by OSERS and the U.S. Chamber of Commerce's Institute for a Competitive Workforce, formerly the Center for Workforce Preparation. This popular publication has proven to be a helpful resource for employers who want to stay competitive by hiring the best people.

We look forward to continued partnerships with employers to meet America's goals of gainful employment for all and a leading position in the global marketplace.

Sincerely,

Margaret Spellings

Americans with disabilities are active and contributing members of our society, and they must have the opportunity to develop the skills they need to complete and obtain jobs in the 21st-century workforce. By reducing physical barriers and false perceptions, our country meets our commitment to millions of Americans with disabilities, and benefits from their talents, creativity and hard work.

President George W. Bush

October 2004

National Disability Employment Awareness Month Announcement Proclamation

Washington, D.C.

Introduction

Employers face workforce challenges daily, and the forecast of labor market shortages is not getting any brighter. The 2005 survey report, *Cost and Effectiveness of Accommodations in the Workplace: Preliminary Results of a Nationwide Study*, conducted by the Job Accommodation Network (JAN), a service of the Office of Disability Employment Policy (ODEP) of the U.S. Department of Labor (DOL), reveals that workforce development and retention of workers at all skill levels are two of the major issues facing small and large businesses today. Moreover, a 2003 Aspen Institute report projects a critical shortage of workers over the next 20 years, particularly in jobs requiring higher education and training. The report confirms what businesses already know—there are too few qualified workers to meet projected needs.

However, there is good news. Employers now can meet their workforce shortages by tapping into non-traditional sources of labor. Imagine finding workers who are self-motivated, have solid critical thinking skills and solve problems every day. Now, imagine that these workers, who have achieved competitive employment, have consistently proven to have nearly 85 percent one-year employment retention rates (U.S. Department of Education, 2003). As an employer, you need to know that people with disabilities are eager and ready to join your workforce.

Filling the Worker Shortage

Greater demand for skilled labor has increased awareness that many employable people are seeking employment who traditionally have not been considered as potential sources of skilled labor. People with disabilities represent the single largest minority group seeking employment in today's market. Both large and small companies have benefited by recruiting people with disabilities for many years. Many leading companies attribute much of their success to employing a diverse workforce that includes people with disabilities.

Quick Facts

- ✓ A fall 2005 survey of employers and individuals with disabilities found that the median cost of accommodations was only \$600.
- ✓ Seventy-two percent of individuals with disabilities reported that their accommodation was made at no cost.
- ✓ Employers who had made accommodations for employees with disabilities reported multiple benefits as a result, including that the accommodation: allowed the company to retain a qualified employee; eliminated the costs of training a new employee; and increased the worker's productivity

(Hendricks, Batiste and Hirsh, 2005)

The 21st-Century Workforce

A steady pipeline of qualified workers is available to help your business achieve its competitive advantage. Companies that are strategic in their recruiting efforts understand that, as the consumer market becomes increasingly global and diverse, they must ensure that their workforces and their marketing strategies are able to meet these changing demands. Many companies have found that by concentrating on diversity and inclusion they are better able to reach out to a wide variety of markets. One of the U.K.'s largest banks, Lloyds TSB, has made a significant effort and investment in ensuring that its banking locations reflect the demographics of its customers. Lloyds' objective was to eliminate any discrimination faced by disabled employees or customers. Its disability programs have resulted in better retention of disabled employees, more accessible buildings and increased business from disabled customers. (Business for Social Responsibility, 2005). Businesses also recognize that they can no longer meet staffing needs through traditional means. Companies can benefit financially by recruiting through government and nonprofit sources. Contacts with rehabilitation agencies, welfare offices and other social programs are designed to assist companies in identifying new sources of qualified workers and an array of workplace supports. Visit the State Employment Specialists in Vocational Education's Web site at www.ed.gov/rschstat/research/pubs/vrpractices/busdev.html to connect to the single point of contact in your state whose job it is to build and maintain employer relationships.

Business Incentives

There are compelling reasons to hire people with disabilities.

- ✓ People with disabilities possess valuable problem-solving skills because they are experts in finding creative ways to perform tasks others may take for granted.
- ✓ Employees with disabilities have proved to be dependable, dedicated, hardworking and productive employees.
- ✓ Many businesses report that the experience of working with people with disabilities increases every employee's morale and productivity.
- ✓ After acquiring a disability, employees who return to work after being rehabilitated help reduce a company's training and hiring costs and lower insurance premiums. Employers who

have return-to-work programs establish a culture that regards employees as valuable—not disposable.

- ✓ Employees with disabilities reflect the customer base and can help craft effective marketing strategies to reach this lucrative market for companies that hire them.

People with disabilities make up part of the diverse workforce necessary for your business to succeed.

By raising awareness that your company is a disability-friendly business, you will attract job candidates and new customers. A recent study from the University of Massachusetts Boston's Center for Social Development & Education (2006) reports, "overwhelmingly positive attitudes among consumers toward socially responsible companies, and in particular toward those that hire individuals with disabilities. Specifically, 92 percent of consumers surveyed felt more favorable toward companies that hire individuals with disabilities, and 87 percent said they would prefer to give their business to such companies. Among those surveyed, hiring people with disabilities ranked third behind offering health insurance to all employees and protecting the environment as an indicator of a company's commitment to social justice."

Your business has an important partner in the effort to enhance its success through diversity. President George W. Bush pledged to improve employment for people with disabilities in his landmark New Freedom Initiative—a comprehensive, innovative plan to promote full participation of people with disabilities in all parts of American society. OSERS has an important role in working to achieve the president's objective by helping your business identify strategies to recruit, hire and retain people with disabilities. By releasing this initiative in his first two weeks of office, President Bush signaled his commitment to improving the quality of life for Americans with disabilities. For more information, visit www.whitehouse.gov/infocus/newfreedom.

To help you prepare to employ people with disabilities, OSERS has designed this employment planning guide.

What This Employment Planning Guide Offers

- ✓ Lessons and strategies to help you continue to plan and design a program for employing people with disabilities:
 - Lesson One** — Finding Qualified Workers With Disabilities
 - Lesson Two** — Cultivating the Next Generation of Qualified Workers
 - Lesson Three** — Learning From Other Businesses
 - Lesson Four** — Putting Research Into Practice in the Workplace
- ✓ Contact information for programs and resources in your state or locality dedicated to helping you in your effort to recruit and hire people with disabilities.
- ✓ Fact sheets and a checklist.

The most important thing for Starbucks is a relationship. That's what vocational rehabilitation (VR) has built with us. It was a new opportunity for us to bring in individuals with challenges, both physically and cognitively, and we were unsure as to how to proceed. That's where the relationship with VR helped.

— Debra Russell
Starbucks
(Council of State Administrators
of Vocational Rehabilitation, 2005)

*We have budget restraints ... and bottom lines to talk about ... and when you're in business it's all about the bottom line.
The free services and resources ... that VR provides to us are...valuable to our company in achieving this bottom line."*

— Beth Butler
SouthTrust-Wachovia Bank
(Council of State Administrators
of Vocational Rehabilitation, 2005)

Lesson One: Finding Qualified Workers With Disabilities

Employer case studies indicate that a diverse workforce is a key factor for improving productivity and guaranteeing success for a business, but that too often people with disabilities have been overlooked as part of this initiative. (Brooke, Fraser, Green, Habeck, McMahon and Wehman, 2004). The following resources are available in your community and can connect you with qualified workers with disabilities. These programs, administered by the Rehabilitation Services Administration (RSA) of the Office of Special Education and Rehabilitative Services (OSERS), include the state Vocational Rehabilitation (VR) program and the Centers for Independent Living (CILs).

Vocational Rehabilitation

The VR program is a strong state-federal partnership that promotes the employment and independence of people with disabilities. The VR program, which began more than 85 years ago, was the first federally authorized program specifically created to serve the employment needs of people with physical disabilities¹ not injured as a result of military service. Today, on average, more than 200,000 people with disabilities find employment each year with the help of the VR programs in their states (U.S. Department of Education, 2005).

VR counselors have extensive specialized training, making them uniquely qualified to work with your business to:

- ✓ identify qualified people with disabilities ready for employment;
- ✓ develop productive partnerships between your business and training organizations that support a person's career development while meeting your need for qualified applicants and skilled workers;
- ✓ provide access to cutting-edge assistive technologies that can improve the overall work performance of people with disabilities; and
- ✓ provide information regarding the *Americans with Disabilities Act of 1990 (ADA)* and the *Rehabilitation Act of 1973*, as amended.

¹The *Civilian Vocational Rehabilitation Act*, passed by Congress in 1920, defined vocational rehabilitation (VR) as a program for persons with physical disabilities. Mental disabilities were not part of the VR program until 1943.

VR counselors also have long-standing relationships with a wide variety of employers in your area. Some of the country's most successful businesses, such as SunTrust Bank, Starbucks and Manpower, Inc., to name a few, have thriving relationships with VR programs and counselors in their states that help them actively recruit, hire, support and retain qualified workers with disabilities.

The findings of a recent longitudinal study, conducted by the U.S. Department of Education of 8,500 applicants and recipients of RSA's VR services, show that people with disabilities who

Vocational Rehabilitation Puts Dreams Within Reach

VR gave Kevin the help he needed for a promising future in medical technology. Through assistance from the Arkansas Rehabilitation Services, Kevin graduated with honors from the Oregon Institute of Technology with a degree in radiologic science-nuclear medicine technology. He passed the related national boards examination and is now licensed in nuclear medicine technology. He has a new job that pays \$37 an hour.

.....

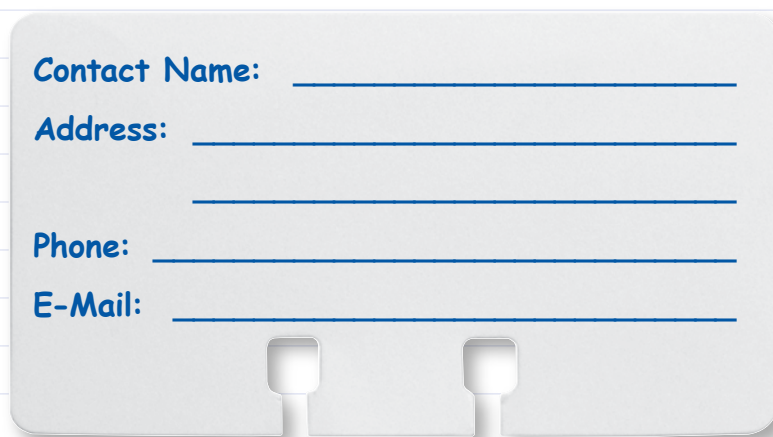
Jeff was injured on his plumbing job several years before he contacted the state vocational rehabilitation agency. With VR's assistance, Jeff enrolled in accounting courses at his local community college. VR also provided adapted equipment that he would need for his new job as a teller and loan officer. Jeff has since been promoted and is now an assistant vice president of a bank in his hometown.

(Council of State Administrators of Vocational Rehabilitation, 2005)

have achieved competitive employment through existing business and VR partnerships have a nearly 85 percent job-retention rate after one year (2003). These findings concur with those of companies such as DuPont and Sears who have measured retention rates of their employees.

State vocational rehabilitation agencies help employ individuals with disabilities. To that end, VR agencies (with the support of their federal partners) stand ready to provide employers with qualified job candidates with disabilities to meet the workforce needs of American businesses. To connect to the single point of contact in a given state whose job it is to build and maintain employer relationships, visit the State Employment Specialists in Vocational Education's Web site at www.ed.gov/rschstat/research/pubs/vrpractices/busdev.html. In addition, you can find examples of how some state VR agencies approach their relationships with businesses.

The VR program in my area is:



Contact Name: _____

Address: _____

Phone: _____

E-Mail: _____

Centers for Independent Living (CILs)

CILs are cross-disability, nonprofit organizations that are designed and operated within a local community by individuals with disabilities. CILs provide an array of independent living services to people with disabilities and can assist your business with finding resources for employees with disabilities, such as accessible transportation and housing. CILs disseminate information about job postings and career fairs throughout the local disability community. By providing these services, CILs can be a source for identifying qualified people with disabilities who are eager to assume competitive, meaningful and integrated employment. CILs help individuals with disabilities get to work and obtain other supports they need to be successful in the workplace.

Your business can benefit from partnering with disability organizations like the CILs. By raising awareness that your company is a disability-friendly business, you will attract job candidates and new customers. Customers, potential employees, investors and local communities are increasingly paying attention to diversity as part of a company's overall corporate social responsibility. Public recognition through lists such as Fortune's "Best Companies for Minorities" and DiversityInc's "Top 50 Companies for Diversity," as well as more specific ratings like the Human Rights Campaign Corporate Equality Index and the NAACP's report cards and consumer guides, allow potential employees, customers and investors to incorporate a company's diversity reputation into their decisions on whether to interact with the company. (Business for Social Responsibility, 2005). You can find the local CIL in your area by visiting www.ilusa.com/links/ilcenters.htm.

The CIL program in my area is:

Contact Name: _____

Address: _____

Phone: _____

E-Mail: _____

By actively recruiting, hiring and promoting workers with disabilities companywide, and building strategic alliances with the disability community, businesses send a powerful message that results in a stronger workforce and increased numbers of customers. By weaving an accessible welcome mat for employees and customers with disabilities, and activating a disability-inclusive diversity policy, companies can sharpen their competitive edge and build brand loyalty by tapping this emerging \$1 trillion market segment.

— Tari Susan Hartman
EIN SOF Communications

Lesson One: Strategies

Strategy 1:

Contact your state or local VR agency to post job vacancies to reach people with disabilities who are ready to work. Let VR counselors know the kinds of highly qualified workers you are seeking so they can adapt training programs in your area to better meet your needs. To locate the VR agency in your area, visit the State Employment Specialists in Vocational Education's Web site at www.ed.gov/rschstat/research/pubs/vrpractices/busdev.html.

Strategy 2:

Help VR counselors understand your employment needs by inviting them to tour your business.

Strategy 3:

Engage VR counselors in business association meetings and events.

Strategy 4:

Develop relationships with local disability-related organizations to post jobs and communicate your interest in recruiting and hiring people with disabilities. Contact a CIL in your community and ask them to recruit people with disabilities, post job openings and help locate training opportunities. You can find the local CIL at www.ilusa.com/links/ilcenters.htm.

Strategy 5:

Volunteer to serve on advisory boards or participate in events sponsored by local disability-related organizations. CILs have contacts with other local disability organizations.

Strategy 6:

Educate your partners from disability organizations about business by inviting them to serve on employer-led committees of your business organizations.

Effective Partnerships Between Local Chambers and Vocational Rehabilitation

Local chambers and VR agencies are working together to help connect people with disabilities to employment. The Wiregrass-area Chamber of Commerce in Alabama has a strategic partnership with the Alabama Department of Rehabilitation Services (DRS) that helps connect the business community to people with disabilities in the Wiregrass area. Through the Alabama DRS's Governor's Committee on Employment of People with Disabilities (chaired by the chamber's liaison to the committee), businesses are readily linked to the VR agency and its community partners.

Businesses receive a multitude of services including assistance with recruitment, retention of workers with disabilities, staff in-service training and job coach supports.

Lesson Two: Cultivating the Next Generation of Qualified Workers

Successful companies know that meeting the growing need for talented employees in the next 10 years means educating students with the right skills now. Educators play an important role in connecting people with disabilities to employers. The Office of Special Education and Rehabilitative Services' (OSERS) Office of Special Education Programs (OSEP) works with OSERS' Rehabilitation Services Administration (RSA) and with state education agencies to prepare students with disabilities for higher education, employment and independent living. OSEP also requires schools across the country to establish transition curricula, which include community work-based learning experiences for youths with disabilities. By partnering with schools to offer work-based learning experiences for students with disabilities, your business can help create a pipeline of future employees who are knowledgeable and trained for jobs in your organization. These work-based learning opportunities may include the following:

- ✓ **Apprenticeships**—On-the-job training and related classroom instruction provides students with disabilities an opportunity to learn the practical and theoretical aspects of highly skilled occupations. Joint employer and labor groups, individual employers and employer associations sponsor apprenticeship programs.
- ✓ **Career academies**—Schools create a personalized and supportive learning environment for students with disabilities by combining academic and career-related competencies organized into small learning communities.
- ✓ **Internships**—While spending time in a business, industry or other organization, students with disabilities gain insight into and direct experience with different types of work environments. Internships can be paid or unpaid.
- ✓ **Job shadowing and mentoring days**—These activities are designed to allow students with disabilities to “shadow” or observe workplace mentors as they go through a normal day on the job. Job shadowing and mentoring provide students with disabilities a realistic look at the workplace.

- ✓ **School-based enterprises**—Tapping into entrepreneurial talents, students with disabilities organize into a group to produce goods or services for sale. Your success as a business leader places you in a position to offer advice to these future entrepreneurs.
- ✓ **Service learning**—Students with disabilities expand their horizons by combining meaningful community service with academic learning, personal growth and civic responsibility.

Work-based learning experiences can help students with disabilities prepare to enter your workforce and

- ✓ develop positive work attitudes and behaviors;
- ✓ learn general workplace readiness skills as well as job-specific skills;
- ✓ identify necessary work accommodations and supports;
- ✓ gain exposure to diverse working environments;
- ✓ apply practical theories learned in the classroom to your business;
- ✓ clarify and get excited about their career choices; and
- ✓ network with potential employers.

No Child Left Behind and the *Individuals with Disabilities Education Act* work together to give students with disabilities the educational foundation they need to be productive employees. This preparation is making a difference for our young people. The National Longitudinal Transition Study-2, funded by the U.S. Department of Education, shows that in 2003, 70 percent of students with disabilities who had been out of school for up to two years had paying jobs, compared to only 55 percent in 1987.

Work-Based Learning: A Win-Win Experience

Employers benefit from work-based learning experiences as well. Companies that institute mentoring, job-shadowing, apprenticeship and internship programs learn firsthand how people with disabilities can contribute. Businesses discover that working and interacting with employees with disabilities raises morale and eliminates the mystery of workplace accommodations. Positive experiences with students dispel the fears that employers have about giving people with disabilities a chance in full-time employment. Most importantly, businesses that implement these programs cultivate their next generation of qualified workers and attract new customers.

Lesson Two: Strategies

The strategies listed below are some of the ways you as an employer can get involved in creating work-based learning opportunities for people with disabilities in your community.

Strategy 1:

Connect with your local schools by:

- ✓ helping schools and career counselors identify competencies, both personal and technical, that students with disabilities will need in the workplace;
- ✓ instituting mentoring and internship opportunities to place students in your company-sponsored programs;
- ✓ using your business connections to provide schools with instructors in specific professional and technical fields who can work with special education and VR professionals in your community;
- ✓ assisting schools and special education coordinators to develop curricula and instructional plans that prepare students with disabilities for jobs in the local market;
- ✓ providing assistance to students who want to pursue entrepreneurial endeavors; and
- ✓ advising educators and counselors of the future skill needs of your workforce.

To assist you in completing this strategy, locate local high schools in your area by contacting your state education agency through the Education Resource Organizations Directory (EROD) at http://wdcrobcolp01.ed.gov/Programs/EROD/org_list.cfm?category_cd=SEA, or locate your special education director by contacting the National Association of State Directors of Special Education (NASDSE) at www.nasdse.org.

Strategy 2:

Connect with your local community colleges and universities.

When you recruit at colleges and universities, indicate to the career office that you have an interest in recruiting students with disabilities. To provide work-based learning experiences to college students with disabilities, reach out to colleges or universities.

Strategy 3:

When you attend school-sponsored open houses and job fairs, provide recruiting materials in accessible formats, make sure interviewing locations are accessible, and be sure your Web site is accessible to people with disabilities. For more information, visit the Job Accommodation Network at <http://janweb.icdi.wvu.edu>.

Strategy 4:

Serve as a mentor to students with disabilities. Contact your local CIL (www.ilusa.com/links/ilcenters.htm) to identify possible opportunities or contact the American Association of People with Disabilities (www.aapd-dc.org) to find out how your business can participate in the annual National Disability Mentoring Day in October.

At Cingular Wireless, accessibility is more than a word—it's a commitment to ensure equality in our workforce and convenience for our employees and customers with disabilities. Increased accessibility and usability of our products is good business for everyone. From our participation in annual Disability Mentoring Day and our strategic alliances with national disability organizations whose leaders compose our Wireless Access Task Force, to our leadership in the creation of our National Call Center for Customers with Disabilities, ... our efforts are raising the bar across a variety of sectors. Our 2003 New Freedom Initiative Award presented by U.S. Department of Labor Secretary Elaine Chao was a tremendous honor, and a great recognition of our efforts toward inclusion of people with disabilities in all facets of our business.

— Bob Reed
Vice President, Diversity and Inclusion
Cingular Wireless

Lesson Three: Learning From Other Businesses

By connecting to business organizations, such as the U.S. Chamber's Institute for a Competitive Workforce, the U.S. Business Leadership Network, the Society for Human Resource Management and your local chamber, your company can learn from other employers about the best strategies for finding, accommodating and retaining employees with disabilities. Local business executives who understand your bottom-line priorities and who have direct employment experience with people with disabilities are often the best sources for real-world answers to all your hiring questions.

U.S. Chamber of Commerce's Institute for a Competitive Workforce

In 1990, the Chamber of Commerce created the Institute for a Competitive Workforce (ICW) to help build workforce development leadership in local chambers. ICW helps chambers across the country to develop innovative and effective workforce development initiatives that assist their member companies in recruiting diverse and underutilized labor sources such as people with disabilities. A major part of ICW's effort is the dissemination of best practices and the formulation of strategic peer networks to support workforce development activities among state and local chambers. By connecting to ICW, you can learn how to partner with your local chamber to help improve employment outcomes for people with disabilities and to satisfy your company's workforce needs.

U.S. Business Leadership Network

The U.S. Business Leadership Network (USBLN) is the only national employer-led organization that provides a corporate perspective to businesses regarding hiring people with disabilities and marketing to customers with disabilities. With chapters in 31 states and the District of Columbia, the USBLN is the nationally recognized disability voice for the business community because it makes the inclusion of people with disabilities a business imperative. A nonprofit trade association, the USBLN provides best practices strategies, specific industry perspectives, tool kits and resources to employers and its 43 BLN chapters seeking to diversify their workforces by including people with disabilities.

The Society for Human Resource Management

The Society for Human Resource Management (SHRM) is the world's largest association devoted to human resource management. Representing more than 200,000 individual members, the society's mission is to serve the needs of human resource professionals by providing the most essential and comprehensive resources available, including surveys of members on disability-related topics. As an influential voice, the society's mission is also to advance the human resource profession to ensure that human resources is recognized as an essential partner in developing and executing organizational strategy. Founded in 1948, SHRM has more than 550 affiliated chapters and members in more than 100 countries.

Lesson Three: Strategies

Strategy 1:

Become a member of a USBLN chapter to network with other disability-friendly employers who are actively engaged in outreach, employment, retention and marketing efforts to individuals with disabilities. To learn more, visit www.usbln.org and connect with the regional board member responsible for your area.

Strategy 2:

Connect with your local chamber for information and resources about

- ✓ job skill requirements and industry trends;
- ✓ quality of training and job placement services provided by your local Vocational Rehabilitation program and other service providers;
- ✓ local economic development indicators; and
- ✓ links to other members that have partners with local disability organizations.

Visit the U.S. Chamber Web site at www.uschamber.com for a listing of Federation chamber members by state and region.

Strategy 3:

Access information and linkages about workforce development at ICW's Web site by visiting www.uschamber.com/icw.

Strategy 4:

Learn about available training that will help staff with the recruiting, hiring and advancement of people with disabilities. One source of information is SHRM's Web site at www.shrm.org.

Lesson Four: Putting Research Into Practice in the Workplace

National Institute on Disability and Rehabilitation Research

The challenge for business is to decipher fact from fiction about the issues that may be of concern to employers. Questions about costs of accommodations, productivity and other workplace issues are the focus of much research. The Office of Special Education and Rehabilitative Services' (OSERS) National Institute on Disability and Rehabilitation Research (NIDRR) assists businesses by funding research on a wide spectrum of issues related to the employment of people with disabilities.

NIDRR's research

- ✓ measures attitudes in the business community to identify employer needs;
- ✓ refines workplace technologies designed to increase the productivity of people with disabilities; and
- ✓ evaluates reasonable accommodations and personal supports needed to successfully assist people with disabilities in the workplace.

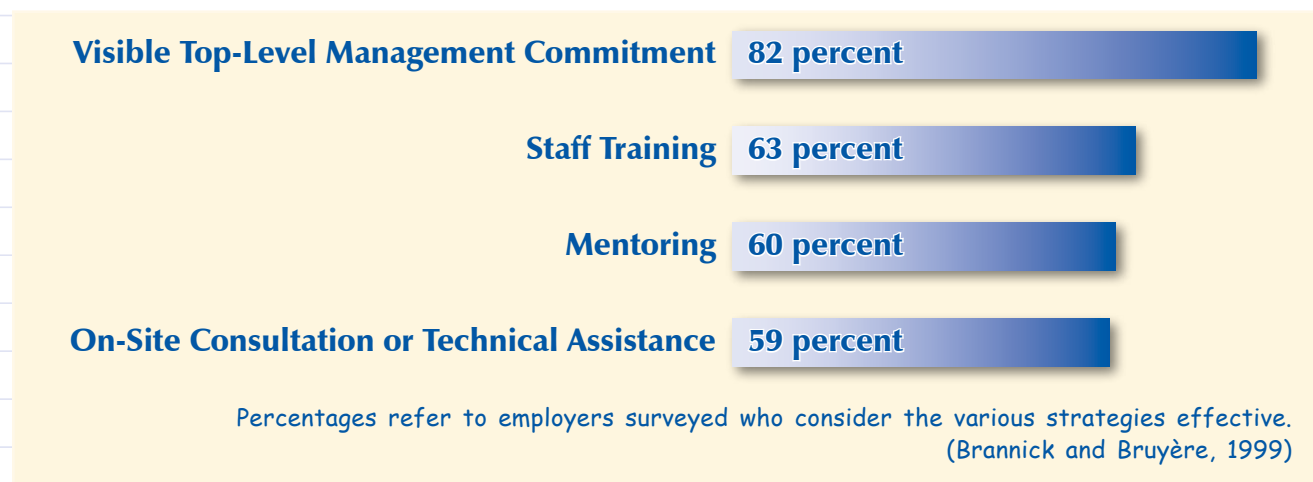
NIDRR's research also tracks current employment statistics about people with disabilities, helping you keep up with trends and issues affecting recruitment and retention.

Rehabilitation Research and Training Centers

NIDRR funds Rehabilitation Research and Training Centers (RRTC) that improve the effectiveness of services authorized under the *Rehabilitation Act of 1973*, as amended, and thereby improve the rehabilitation services outcomes for individuals with disabilities.

For example, the Cornell University Employment and Disability Institute's RRTC on Employment Policy for Persons with Disabilities has developed a Web site that offers an interactive repository of employment statistics about people with disabilities (www.ilr.cornell.edu/edi/disabilitystatistics). In making important business decisions regarding employment, you might ask, "What are the most effective approaches for reducing barriers to employment for people with disabilities in

the workplace?” Human resource professionals can look up Cornell’s surveys of employers at <http://digitalcommons.ilr.cornell.edu/edi> and find strategies employers believe are effective approaches in reducing barriers to employment for people with disabilities, including:



Through the work of NIDRR-funded research programs, many partnerships among the business, industry and rehabilitation communities have been established. One model for establishing collaborative partnerships is provided by Virginia Commonwealth University’s (VCU) RRTC on Workplace Supports.

This RRTC identifies factors that enhance or inhibit your business from hiring people with disabilities. It collects data and resources related to employment supports, a particularly useful employment strategy for individuals with disabilities.

A Web site created by VCU’s RRTC (www.worksupport.com) contains valuable information on return-to-work strategies, effective disability management programs and financial tax credits to offset accommodation costs and encourage hiring, retention and advancement. VCU also created the VCU Business Roundtable as a forum to identify and address factors that deter or inhibit industries from employing workers with disabilities.

Disability and Business Technical Assistance Centers

To help business and industry find, hire and retain people with disabilities, NIDRR established 10 regional Disability and Business Technical Assistance Centers (DBTACs) to provide information, training and technical assistance to employers about the *Americans with Disabilities Act of 1990 (ADA)*.

The centers serve as a comprehensive resource for *ADA* issues on employment, public services, public accommodations and communications. The centers are a resource for businesses and disability, government and rehabilitation networks, placing special emphasis on helping small businesses understand and comply with the *ADA*.

Programs vary in each region, but all DBTACs provide the following programs:

- ✓ technical assistance on *ADA* questions;
- ✓ education and training;
- ✓ materials dissemination;
- ✓ information and referral;
- ✓ public awareness; and
- ✓ local capacity building.

Lesson Four: Strategies

Strategy 1:

Look at the facts. Hiring people with disabilities makes good business sense for your company. Visit the Cornell University Employment and Disability Institute's RRTC on Employment Policy for Persons with Disabilities at www.ilr.cornell.edu/edi/p-eprrtc.cfm. You can also look up Cornell's surveys of employers at <http://digitalcommons.ilr.cornell.edu/edi>.

Strategy 2:

Learn about successful employment strategies used by other businesses and form your own business roundtable to support disability recruitment, hiring practices, retention methods and placement efforts in your business and community.

For more information about a model for business-led efforts to increase the employment of people with disabilities, visit the Worksupport.com Web site at www.worksupport.com.

Strategy 3:

Locate your local ADA and IT Technical Assistance Center, also known as Disability and Business Technical Assistance Center (DBTAC), and explore its resources by visiting www.dbtac.vcu.edu or calling 1-800-949-4232 (voice/TTY).

Conclusion

Business is about productivity and maintaining a competitive advantage. To do this, business needs qualified workers.

Highly Qualified, Motivated and Dependable Workers Want to Work for You

After an assessment of Beth's special technology needs by VR, she attained her college degree by accessing the needed technology through VR. From there, Beth acquired her law degree and is now a corporate banking compliance attorney helping the company expand its diversity initiatives nationally through linkages with the VR program.

.....

Unable to read due to a significant learning disability, Michael was assisted by VR while in high school with in-school accommodations and a VR school-based job coach as he achieved certification in his chosen career field of brick masonry. Although he feared he would never work due to his disability, Michael is not only competitively employed with a major home improvement store, but he was recently awarded "Employee of the Month" with glowing praise from his supervisor.

Council of State Administrators of Vocational Rehabilitation, 2005

Hiring people with disabilities adds value to your business and will attract new customers.

Disability is not **inability**. The president's position is that he "will not be satisfied until every American who wants to work can find a job." (White House, Office of the Press Secretary, 2005). Make a sound business decision, gain a competitive advantage and use this guide to increase your potential to hire people with disabilities.

Resources

Examples of General Resources

American Association of People with Disabilities (AAPD)

www.aapd-dc.org

AAPD, the largest national nonprofit cross-disability member organization in the United States, is dedicated to ensuring economic self-sufficiency and political empowerment for Americans with disabilities. AAPD works in coalition with other disability organizations for the full implementation and enforcement of disability nondiscrimination laws, particularly the *Americans with Disabilities Act of 1990 (ADA)* and the *Rehabilitation Act of 1973*, as amended.

Institute for a Competitive Workforce (ICW)

www.uschamber.com/icw

An affiliate of the U.S. Chamber of Commerce, ICW assists state and local chambers to build their capacity as leaders in workforce development. ICW helps chambers recognize the value and importance of this leadership role and provides information, resources, promising practices and opportunities for chambers to learn from one another.

Council of State Administrators of Vocational Rehabilitation

www.rehabnetwork.org

Founded in 1940 to provide input into the State-Federal Rehabilitation Program, the council is the only national organization whose sole purpose and function is to advocate for the Public Vocational Rehabilitation Program. CSAVR's mission is to maintain and enhance a strong, effective and efficient national program of public vocational rehabilitation services, which empowers individuals with disabilities to achieve employment, economic self-sufficiency, independence and inclusion and integration into our communities. It is composed of the chief administrators of the public rehabilitation agencies serving individuals with physical and mental disabilities in the states, the District of Columbia and the territories. These agencies constitute the state partners in the state-federal program of rehabilitation services provided under the *Rehabilitation Act of 1973*, as amended. The council's members supervise the rehabilitation of some 1.2 million persons with disabilities.

Disability and Business Technical Assistance Centers (DBTACs)

www.dbtac.vcu.edu

DBTACs provide information, training and technical assistance to employers and consumers with respect to rights and responsibilities under the *Americans with Disabilities Act of 1990 (ADA)*.

Employer Assistance Referral Network (EARN)www.earnworks.com

EARN is a nationwide, cost-free referral and technical assistance service for employers.

EARN connects employers who have job vacancies to employment service providers who have direct access to job-ready individuals with disabilities. EARN provides technical assistance to assist employers in locating appropriate organizations and information as they seek to hire qualified candidates with disabilities.

Job Accommodation Network (JAN)<http://janweb.icdi.wvu.edu>

JAN is a free consulting service that provides information about job accommodations, *ADA* and the employability of people with disabilities.

National Organization on Disability (NOD)www.nod.org

NOD promotes the full and equal participation and contribution of America's 54 million men, women and children with disabilities in all aspects of life.

National Council on Independent Living (NCIL)www.ncil.org

NCIL is a membership organization that advances the self-empowerment philosophy and advocates for the human rights of, and services for, people with disabilities to further their full integration and participation in society. NCIL represents over 700 organizations and individuals including:

- ✓ Centers for Independent Living (CILs);
- ✓ Statewide Independent Living Councils (SILCs);
- ✓ individuals with disabilities; and
- ✓ other organizations that advocate for the human and civil rights of people with disabilities throughout the United States.

Rehabilitation Research and Training Center (RRTC) on**Employment Policy for Persons with Disabilities**www.ilr.cornell.edu/edi/p-eprrtc.cfm

Cornell University's coordinated research, training and dissemination activities deepen the understanding of policymakers and other stakeholders about how the economy, public policies and other socio-political factors affect the employment and economic self-sufficiency of people with disabilities.

U.S. Business Leadership Network (USBLN)www.usbln.org

The U.S. Business Leadership Network (USBLN) is the only national employer-led organization that provides a corporate perspective to businesses regarding hiring people with disabilities and marketing to customers with disabilities. With chapters in 31 states and the District of Columbia, the USBLN is the nationally recognized disability voice for the business community because it makes the inclusion of people with disabilities a business imperative. A nonprofit trade association, the USBLN provides a best practices strategies, specific industry perspectives, tool kits and resources to employers and its 43 BLN chapters seeking to diversify their workforces by including people with disabilities.

Virginia Commonwealth University Rehabilitation Research and**Training Center (RRTC) on Workplace Supports**www.worksupport.com

The RRTC on Workplace Supports identifies factors that enhance or inhibit businesses from tapping into a pool of potential employees with disabilities. It collects data and resources related to employment supports, a particularly useful employment strategy for individuals with severe disabilities. The center's Web site contains valuable information on return-to-work strategies, effective disability management programs and financial tax credits to encourage hiring, retention and advancement of people with disabilities.

Federal Resources

The Access Board

www.access-board.gov

The Access Board is an independent federal agency devoted to accessibility for people with disabilities. It operates with approximately 30 staff members and a governing board of representatives from federal departments and public members appointed by the president. Key responsibilities of the board include developing and maintaining accessibility requirements for the physical environment, transit vehicles, telecommunications equipment, electronic and information technology; technical assistance and training on these guidelines and standards; and enforcing accessibility standards for federally-funded facilities.

Census Bureau Disability Statistics www.census.gov/hhes/www/disability/disability.html

The Census Bureau provides data on disability based on three primary sources: the Survey of Income and Program Participation, the Decennial Census of Population, and the Current Population Survey.

DisabilityInfo.gov

www.disabilityinfo.gov

DisabilityInfo.gov is the result of a collaborative effort across multiple federal agencies in conjunction with the president's *New Freedom Initiative*. It contains information on civil rights, education, employment, housing, health care, technology and transportation, among other subjects. The Web site is designed to be a one-stop source of government information relevant to people with disabilities, their families, employers and service providers. Employers can specifically learn about sources for job candidates with disabilities at www.earnworks.com, and about tax credits to offset the cost of accommodations, assistive technologies and more at www.irs.gov/formspubs/article/0,,id=96151,00.html.

Social Security Administration, Ticket to Work Program

www.yourtickettowork.com

The Ticket to Work Program is a nationwide initiative administered by the Social Security Administration designed to increase job training and employment choices for individuals with disabilities. Employers that offer (or arrange for) job training, vocational rehabilitation (VR), support, retention or other types of job-related services and assistance for individuals with disabilities can become Employment Networks and are eligible for compensation for services. Employers can directly provide, or arrange for, appropriate employment services including job readiness, placement, VR, training and support or retention services for individuals with disabilities.

U.S. Department of Education

www.ed.gov

The Department administers federal laws, including the *No Child Left Behind Act* and the *Individuals With Disabilities Education Act*; ensures equal access to education; and promotes educational excellence for all Americans. Among the resources offered on www.ed.gov is the Education Resource Organizations Directory (EROD), which provides contact lists for state education agencies, VR agencies and other organizations useful to employers. The contacts are organized by state and territory and by type of organization. EROD is accessible at <http://wdcrobcolp01.ed.gov/Programs/EROD/index.cfm>.

The following Department of Education offices address the needs of people with disabilities:

Office of Special Education and

Rehabilitative Services (OSERS)

www.ed.gov/about/offices/list/osers

OSERS is committed to improving results and outcomes for people with disabilities of all ages. OSERS provides a wide array of supports to parents and individuals, school districts and states in three main areas—special education, vocational rehabilitation and research—through its component offices as described below:

Office of Special Education Programs (OSEP)

www.ed.gov/about/offices/list/osers/osep

OSEP is dedicated to improving results for infants, toddlers, children and youths with disabilities, from birth through age 21, by providing leadership and financial support to assist states and local districts. The *Individuals with Disabilities Education Act (IDEA)* authorizes formula grants to states, and discretionary grants to institutions of higher education and other nonprofit organizations to support research, demonstrations, technical assistance and dissemination, technology and personnel development and parent-training and information centers.

Rehabilitation Services Administration (RSA)

www.ed.gov/about/offices/list/osers/rsa

RSA oversees formula and discretionary grant programs that help individuals with disabilities obtain employment and live more independently through the provision of such supports as counseling, job training and other individualized services.

National Institute on Disability and

Rehabilitation Research (NIDRR)

www.ed.gov/about/offices/list/osers/nidrr

NIDRR provides leadership and support for a comprehensive program of research related to the community integration and employment of individuals with disabilities.

U.S. Department of Homeland Security (DHS)

www.ready.gov

The Department of Homeland Security has created the Ready Business Web site, on which is featured the Plan to Stay in Business, a series of emergency planning guidelines for employees. The site, accessible at www.ready.gov/business/plan, offers guidance for addressing the needs of people with disabilities in emergency planning, evacuation and recovery.

U.S. Department of Justice, *Americans with*

Disabilities Act (ADA) Home Page

www.usdoj.gov/crt/ada/adahom1.htm

This Department of Justice Web site provides information and technical assistance on the *Americans with Disabilities Act of 1990*, which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, state and local government services, public accommodations, commercial facilities and transportation.

U.S. Department of Labor, Office of Disability Employment Policy (ODEP)

www.dol.gov/odep

ODEP provides national leadership to increase employment opportunities for adults and youths with disabilities while striving to eliminate barriers to employment. Employers can find examples of best practices and guidance on how to account for the needs of people with disabilities in the workplace, including their safe evacuation from the workplace during emergencies.

U.S. Equal Employment Opportunity Commission (EEOC)

www.eeoc.gov

EEOC enforces Title I and Title V of the *ADA*, prohibiting employment discrimination on the basis of disability in the private sector and state and local governments. The EEOC conducted a series of workshops for small businesses on the *ADA* in 2002 and 2003. These workshops included information on tax incentives and community resources.

U.S. Small Business Administration (SBA)

www.sba.gov

The SBA's *ADA* Web page (www.sba.gov/ada) supports the *ADA*, which guarantees equal opportunity for individuals with disabilities in public accommodations, employment, transportation, state and local government services and telecommunications. SBA also has published a 15-page illustrated guide, *ADA Guide for Small Businesses*, available at www.sba.gov/ada/smbusgd.html (HTML) or www.sba.gov/ada/smbusgd.pdf (PDF), that presents an overview of some basic *ADA* requirements for small businesses that provide goods and services to the public. It offers guidance on how to make services accessible and how tax credits and deductions may be used to offset specific costs incurred in accommodations. In addition, the SBA has launched Business.gov at www.business.gov, a resource to help businesses navigate government rules and regulations and get access to information on the employment of people with disabilities.

The White House

www.whitehouse.gov

The White House's comprehensive Web site supports the president's policies, agenda and activities, and serves as a portal to the U.S. government.

New Freedom Initiative

www.whitehouse.gov/infocus/newfreedom

This Web site features President George W. Bush's New Freedom Initiative (NFI), announced by the president during his first month in office, as well as annual progress reports. The NFI is dedicated to increasing access to assistive and universally designed technologies, expanding educational opportunities and promoting full access to community life for Americans with disabilities.

Workforce Recruitment Program

www.dol.gov/odep/programs/workforc.htm

Coordinated by the U.S. Department of Labor and the U.S. Department of Defense, the Workforce Recruitment Program provides summer work experience, and in some cases full-time employment, for students with disabilities. The program develops partnerships with other federal agencies and businesses. Each year, recruiters develop a database of approximately 1,500 qualified students that employers can use to recruit interns.

Appendix I: Recommended Disability-Friendly Strategies for the Workplace

Employers who hire people with disabilities diversify, enrich and enhance the culture of the workplace. Outlined below are strategies to include people with disabilities in the workplace.

✓ **Make a corporate commitment to include people with disabilities among your stakeholders.**

Is the CEO committed to a disability-friendly workplace? Do corporate policies, procedures and practices specifically mention the word “disability?” Do people with disabilities serve on the board? Are workers with disabilities employed at all skill levels in the workforce, including senior management positions? Are your products and services marketed to customers with disabilities? Do people with disabilities purchase your goods and services?

✓ **Educate all staff on disability issues.** Does new staff orientation include disability awareness training? Are training materials available in alternate formats such as large print, Braille and captioned? Do employees with disabilities serve as mentors for new hires who do not have disabilities? Are people with disabilities integrated into your workforce?

✓ **Provide continuing information on disability issues.** Is staff familiar with legislation pertaining to disability issues? Is disability information provided routinely in the company newsletter or on an intranet site?

✓ **Form a disability support group.** Do employees with disabilities meet to discuss disability employment issues? Does this group have authority to make recommendations to management? Is all staff aware of this group and the contributions it makes to corporate success?

✓ **Provide accessible facilities and services.** Are buildings, parking areas, work spaces and communication systems accessible to people with disabilities?

✓ **Accommodate applicants and workers with disabilities.** Is there a central source and budget for accommodations? Are applicants and employees informed that accommodations are available if needed? Does staff routinely stay abreast of new developments in universal and assistive technology?

✓ **Project a disability-friendly image to attract candidates and customers with disabilities.**

Do college recruiters target students with disabilities when making campus calls? Do recruiters search for resumes on disability-related Web sites? Are recruiters and other personnel responsible for establishing working relationships with community agencies serving applicants with disabilities?

✓ **Hire applicants with disabilities.** Do recruiters regularly attend employment fairs for candidates with disabilities or target students at colleges with known populations of students with disabilities, such as Gallaudet University (www.gallaudet.edu) and the National Technical Institute for the Deaf (www.ntid.rit.edu)?

✓ **Train and advance workers with disabilities.** Do employees with disabilities routinely participate in employer-sponsored training opportunities? If not, has this issue been brought before a disability support group for recommendations? Are procedures in place to promote qualified employees with disabilities to management and supervisory positions?

✓ **Encourage staff to volunteer in the community.** Is staff encouraged to build relationships with community service organizations for people with disabilities? Does staff make regular visits to high schools to inform administrators, teachers and students with disabilities about open houses or job trends in your industry?

✓ **Brief coworkers?** Have coworkers been trained to know how to welcome workers with disabilities? Do coworkers know who to contact for questions regarding working with employees with disabilities?

Appendix II: Recommended Disability-Friendly Business Checklist

Considerations for Evaluating Accessibility

- ☐ Is the entrance to the business accessible to people with mobility limitations? Is the entrance to the building on an even, hard surface without steps?
- ☐ If the accessible entrance is not immediately apparent, are there directional signs?
- ☐ Are there handicapped parking signs and spaces with necessary access space for vans with lifts?
- ☐ Does the building have accessible restrooms, phones and water fountains?

Other Considerations to Include Depending on the Type of Business and Its Services to the Public

- ☐ Post a notice on the front door that assistance will be provided for people with disabilities.
- ☐ Install sensors or automatic doors.
- ☐ Install a lift or elevator.
- ☐ Have Braille on elevator panels and on signs for public restrooms.
- ☐ Have Braille or large print available on menus and business cards.
- ☐ Have a TTY and volume controls on a public telephone or assistive technology device.
- ☐ Have movable seating and accessible tables that accommodate wheelchair users.
- ☐ Have wide aisles or appropriately spaced displays of merchandise so wheelchair users can maneuver through.
- ☐ Make the company's Web site user-friendly to visitors with disabilities (e.g., including "text-only" versions for persons with visual impairments or supplying text for audio clips for persons who are deaf or hard of hearing).

Considerations for Evaluating Customer Friendliness

- ☐ Is staff alert and helpful to customers who have visible disabilities?
- ☐ Does someone on staff know sign language?
- ☐ Has the business offered disability awareness training to its staff?
- ☐ If removal of a barrier is not readily achievable, are the goods, services, etc., made available through alternative methods?

Considerations for Evaluating Employment Friendliness

- ☐ Are people with disabilities included in the job applicant pool?
- ☐ When interviewing people with disabilities, is the focus on the candidates' skills and abilities rather than on their disabilities?
- ☐ Has an effort been made to educate management and human resources personnel on the *Americans with Disabilities Act of 1990 (ADA)*?
- ☐ Are policies, practices and procedures flexible enough so that necessary modifications can be made to ensure that the skills and abilities of applicants with disabilities are equally represented?

Appendix III: Business Tax Credits and Reduced Labor Costs

Incentives for small- and medium-sized businesses make tapping into the disability community an attractive recruiting strategy. There are three tax incentives—small business tax credit, architectural and transportation tax deduction, and work opportunity tax credit—available to help employers cover accommodation costs for employees or customers with disabilities to make their business environment accessible to these individuals.

Small Business Tax Credit

Internal Revenue Code (IRC) Section 44: Expenditures to Provide Access for Disabled Individuals (Disabled Access Tax Credit).

What Is IRC Section 44?

Your small business may take an annual tax credit for making your business accessible to persons with disabilities. The total disabled access tax credits taken in 1996 on corporate income tax returns by all industries totaled \$11.9 million (*IRS 1996 Statistics of Income Report*, 1999).

Is Your Business Eligible?

A business that in the previous year earned \$1 million or less in gross receipts or had 30 or fewer full-time employees is eligible for the Small Business Tax Credit.

What Expenses Are Covered?

The tax credit is available every year and can be used for a variety of costs including the following:

- ✓ Sign language interpreters for employees or customers who have hearing impairments and readers for employees or customers with visual impairments.
- ✓ The purchase of adaptive equipment or the modification of equipment.
- ✓ Printed materials in alternate formats (e.g., Braille, audio tape, large print).
- ✓ The removal of architectural barriers in buildings or vehicles.
- ✓ Other similar services (e.g., use of a job coach or coworker to provide support to an employee with a disability).

What Expenses Are Not Covered?

The tax credit does not apply to the costs of new construction. Also, the tax credit does not apply to any building being modified if the building was placed in service after November 6, 1990.

What Is the Amount of the Tax Credit?

The credit is 50 percent of expenditures between \$250 and \$10,250, for a maximum benefit of \$5,000.

How Can This Credit Be Claimed?

Your business can claim the Disabled Access Credit on IRS Form 8826.

Example of a Small Business Disabled Access Tax Credit Using Coworker Support as a Similar Service Cost

Company X hired a person with a disability; a coworker was assigned to support the new employee as a workplace accommodation. The coworker spent a total of one hour each day providing support. The number of coworker hours spent with the employee totaled 200 hours during the calendar year. The coworker's hourly wage was \$10 per hour. Therefore, the cost of providing the reasonable accommodation for the new employee with a disability was \$2,000. The amount by which \$2,000 exceeds \$250 is \$1,750. Fifty percent of \$1,750 is \$875. Company X may take a tax credit of \$875 on its next income tax return.

Architectural and Transportation Tax Deduction

IRC Section 190: Expenditures to Remove Architectural Barriers and Transportation Barriers to the Handicapped and Elderly (Barrier Removal).

What Is IRC Section 190?

Your business may take an annual deduction for expenses incurred to remove physical, structural and transportation barriers for people with disabilities.

Is Your Business Eligible?

All businesses are eligible.

What Expenses Are Covered?

The architectural and transportation deduction is available each year to businesses with qualified expenses. It can be used for a variety of costs to make a facility or public transportation vehicle, owned or leased for use in the business, more accessible to and usable by persons with disabilities. Examples of deductions include:

- ✓ Providing accessible parking spaces, ramps and curb cuts.
- ✓ Making telephones, water fountains and restrooms that are accessible to persons using wheelchairs.
- ✓ Making walkways at least 48 inches wide.
- ✓ Providing accessible entrances to buildings, including stairs and floors.

What Expenses Are Not Covered?

The deduction may not be used for expenses incurred for new construction, completion of renovations being made to a facility or public transportation vehicle or for normal replacement of depreciable property.

What Is the Amount of the Tax Deduction?

The Internal Revenue Service allows a deduction of up to \$15,000 per year for qualified architectural and transportation barrier removal expenses.

How Can This Expenditure Be Deducted?

Businesses seeking to take a deduction for expenditures made for architectural and transportation modifications should follow the instructions found in IRS Publication 907 and in IRS Publication 535, entitled *Business Expenses*. Businesses cannot take a deduction and a tax credit for the same expenditure.

Work Opportunity Tax Credit (WOTC)

The WOTC was authorized by the *Small Business Job Protection Act of 1996*. In 2006, the WOTC was extended through December 31, 2007.

What Is the WOTC?

The WOTC replaced the Targeted Jobs Tax Credit program. It provides a tax credit for employers hiring individuals from certain targeted groups, including low-income individuals, vocational rehabilitation referrals, former Aid to Families with Dependent Children recipients, veterans, ex-felons, food stamp recipients, summer youth employees and Supplemental Security Income (SSI) recipients. The total amount of WOTC taken by all industries in 1996 on corporate income tax returns totaled \$6.9 million (*IRS 1996 Statistics of Income Report*, 1999).

How Does WOTC Apply to People With Disabilities?

An employer who hires an employee receiving Supplemental Security Income or who is a certified vocational rehabilitation participant may claim the WOTC after certification is received from the State Employment Security Agency (SESA).

What Is the Amount?

An employer may take a tax credit of up to 40 percent of the first \$6,000 in first-year wages per qualifying employee. The maximum per employee credit is \$2,400 in a given tax year. This credit applies only to employees who work at least 400 hours during the tax year. With respect to qualified summer youth employees, the maximum credit for each is \$1,200 (40 percent of the first \$3,000 of first-year wages).

What are the Minimum Employment Requirements?

The employer may claim a partial credit of 25 percent for certified employees who worked at least 120 hours, but fewer than 400 hours, during a one-year period. No credit is available for employees who work fewer than 120 hours.

How Do I Claim the Credit?

Complete and submit IRS Form 8850, *Pre-Screening Notice and Certification Request for the Work Opportunity and Welfare-to-Work Credits*, to your local SESA. Do not submit this form to the IRS. Claim the credit by filing IRS Form 5884 with your tax return.

How Does WOTC Work?

The following steps must be followed:

1. The employer determines likely eligibility by including the WOTC Pre-Screening Notice as part of the application process.
2. On or before the day employment is offered, the Pre-Screening Notice must be signed by the employer and employee and mailed to the SESA within 21 days after the employee begins work.
3. The employer documents eligibility (based on information received from the employee) and submits documentation to the SESA.
4. The SESA certifies that the individual is eligible for the WOTC and notifies the employer in writing for purposes of filing the tax credit.

Another particularly helpful publication produced by the U.S. Department of the Treasury, Internal Revenue Service (IRS), in coordination with the U.S. Department of Health and Human Services (HHS), Office on Disability, is *Living and Working with Disabilities: Tax Benefits and Credits*. It can be accessed at www.irs.gov/pub/irs-pdf/p3966.pdf, or by calling 1-800-829-3676 (Voice) or 1-800-829-4059 (TTY/TDD).

Appendix IV: Reasonable Accommodations and the ADA

The *Americans with Disabilities Act of 1990 (ADA)* requires most public and private employers to provide reasonable accommodations that enable qualified people with disabilities to perform the essential functions of their jobs. As the term “reasonable accommodation” implies, the accommodation must not constitute an undue hardship to the employer. This fact sheet provides definitions of key terms and procedures related to job accommodations under the employment provisions (Title I) of the *ADA*.

Who Is Covered?

Employers:

Public and private employers with 15 or more employees for 20 or more calendar weeks in a year are required to comply with the provisions of Title I of the *ADA*. The executive agencies of the federal government, Native American tribes and certain tax-exempt private membership clubs that are not labor organizations are not covered, but other federal, state or local disability-related non-discrimination laws may apply.

Applicants:

Individuals with a physical or mental impairment that substantially limits one or more major life activities are covered by Title I of the *ADA* when applying for employment. Major life activities may include walking, learning, seeing, working, hearing, speaking and caring for oneself.

Who Is a Qualified Applicant?

Under Title I of the *ADA*, a qualified person with a disability is one who satisfies the skill, experience, education and other job-related requirements of the position and who can perform essential functions of the job with or without reasonable accommodations. To be eligible for reasonable accommodations, the person must have a disability and be qualified for the position that he or she seeks or holds.

What Are Essential Functions?

Essential job functions are those fundamental job duties that the person must be capable of performing with reasonable accommodations, if needed. The following are some of the reasons a function may be considered essential:

- ✓ The position exists so that the function can be performed.
- ✓ There are a limited number of other employees available to perform the function or among whom the function can be distributed.
- ✓ The function is highly specialized, and the person in the position is hired for his or her special expertise or ability to perform it.

What Are Reasonable Accommodations?

Reasonable accommodations are modifications or adjustments to the job, work environment or to the way things are usually done that enable qualified people with disabilities to enjoy an equal employment opportunity. Broad categories of accommodations include changes to the job application process to ensure an equal opportunity to apply for employment, changes that enable an employee with a disability to perform the essential functions of a job and changes that enable an employee with a disability to enjoy equal benefits and privileges of employment (e.g., access to training).

Reasonable Accommodations May Include:

- ✓ Making existing facilities accessible to and usable by an individual with a disability.
- ✓ Restructuring the job.
- ✓ Modifying the work schedule.
- ✓ Modifying the equipment or devices.
- ✓ Installing new equipment or devices.
- ✓ Providing qualified readers and interpreters.
- ✓ Appropriate modification of the application and examination procedures and training materials.

Reasonable Accommodations Do Not Include:

- ✓ Eliminating a primary job responsibility.
- ✓ Lowering production standards that are applied to all employees.

- ✓ Providing personal use items, such as prosthetic limbs, wheelchairs, eyeglasses or hearing aids.
- ✓ Those accommodations that would be considered to be an undue hardship to the employer.
- ✓ Excusing a violation of a uniformly applied conduct rule that is job-related and consistent with business necessity (e.g., an employer never has to tolerate or excuse violence, threats of violence, stealing or destruction of property).

What Constitutes an Undue Hardship?

An accommodation may be considered an undue hardship if it creates significant difficulty or expense to the employer. That is, an employer would not be required to provide an accommodation if it costs more than alternatives that are equally effective, requires extensive and disruptive renovations or negatively affects other employees or customers. Undue hardships are determined on a case-by-case basis. Factors to take into consideration when determining whether an accommodation constitutes an undue hardship are:

- ✓ The cost and nature of the accommodation;
- ✓ The overall financial resources of the facility;
- ✓ The overall financial resources of the employer;
- ✓ The type of operation of the covered employer; and
- ✓ The impact of the accommodation upon the operation of the facility.

What Should an Employee Do to Request an Accommodation?

The employee must let the employer know that he or she needs an adjustment or change at work because of a disability. Requests for accommodations can be made orally or in writing.

What Should an Employer Do Following a Request for an Accommodation?

The following are the steps an employer should take in response to an accommodation request:

- ✓ Verify the employee's disability.
- ✓ Identify the essential job functions that require accommodations.
- ✓ Consult with the individual to identify a variety of accommodations to reduce or remove barriers and to increase productivity.
- ✓ Implement the most appropriate accommodations, taking into account the preferences of the individual with disabilities.

Reasonable Accommodations Resources

Technical Assistance and Guidance

Job Accommodation Network (JAN)	1-800-526-7234 (voice/TTY)
	www.jan.wvu.edu
Virginia Commonwealth University, Rehabilitation Research and Training Center (RRTC) on Workplace Supports	804-828-1851 (voice)
	804-828-2494 (TTY)
	www.worksupport.com
U.S. Equal Employment Opportunity Commission (EEOC)	1-800-669-4000 (voice)
	1-800-669-6820 (TTY)
	www.eeoc.gov
U.S. Department of Labor, Office of Disability Employment Policy	1-866-633-7365 (voice)
	1-877-889-5627 (TTY)
	www.dol.gov/odep
ADA Disability and Business Technical Assistance Centers (DBTAC)	1-800-949-4232
	(voice/TTY)
	www.dbtac.vcu.edu
Registry of Interpreters for the Deaf (RID)	703-838-0030 (voice)
	703-838-0459 (TTY)
	http://rid.org
Rehabilitation Engineering and Assistive Technology Society of North America (RESNA), Technical Assistance Project	703-524-6686 (voice)
	703-524-6639 (TTY)
	www.resna.org/taproject
University of Michigan, Industrial and Operations Engineering Department	734-764-6473
	http://ioe.engin.umich.edu

Financial Assistance and Cost Sharing

Internal Revenue Service	202-622-6060 (voice)
	www.irs.ustreas.gov
Rehabilitation Services Administration	202-245-7488 (voice)
	www.ed.gov/about/offices/list/osers/rsa

References

- Brannick, A., & S. Bruyère.** 1999. *The ADA at work: Implementation of the employment provisions of the Americans with Disabilities Act*. Alexandria, VA: Society for Human Resource Management.
- Brook, V., R. Fraser, H. Green, R. Habeck, B. McMahon and P. Wehman.** 2004. *Business, disability and employment: corporate models of success*. Richmond: Virginia Commonwealth University, Rehabilitation Research and Training Center of Workplace Supports.
- Business for Social Responsibility.** 2005. *Workplace diversity*. Retrieved January 31, 2007, from <http://www.bsr.org/CSRResources/IssueBriefDetail.cfm?DocumentID=50969>.
- Council of State Administrators of Vocational Rehabilitation.** 2005. *Employing the talents of Americans with disabilities*. Retrieved March 14, 2006, from http://www.rehabnetwork.org/busrel/doc/Business_Relations_Briefing_Booklet.pdf.
- Council of State Administrators of Vocational Rehabilitation.** 2005. *Vocational rehabilitation success stories*. Retrieved March 10, 2006, from http://www.rehabnetwork.org/Customer_Letters/customers_letters.htm.
- Ellwood, D.** 2003. *Grow faster together, or grow slowly apart*. Washington, DC: The Aspen Institute, Economic Opportunities Program.
- Hendricks, D.J., L. Batiste and A. Hirsh.** 2005. *Cost and effectiveness of accommodations in the workplace: preliminary results of a nationwide study*. Morgantown, W.V. Job Accommodation Network, Office of Disability Employment Policy, U.S. Department of Labor.
- Mohler, A., R. Parker, N. Romano and G. Siperstein.** 2006. *A national survey of consumer attitudes toward companies that hire people with disabilities*. Boston: University of Massachusetts Boston, Center for Social Development and Education.

U.S. Chamber of Commerce and Virginia Commonwealth University, Rehabilitation Research and Training Center on Workplace Supports. Revised 2007. *Fast Facts On... Business tax credits & deductions for employment of people with disabilities.* Richmond, VA: Author. Also available online at <http://www.worksupport.com/documents/taxcredits3.pdf>.

U.S. Chamber of Commerce and Virginia Commonwealth University, Rehabilitation Research and Training Center on Workplace Supports. Revised 2006. *Fast Facts On... Reasonable Accommodations and the Americans with Disabilities Act.* Richmond, VA: Author. Also available online at http://www.worksupport.com/documents/ada_june%202006_update1.pdf.

U.S. Department of Education, Office of Special Education and Rehabilitative Services, Rehabilitation Services Administration. 2005. *RSA form 911, case services report.* Number 1820-0508. Washington, DC: Author.

U.S. Department of Education, Office of Special Education and Rehabilitative Services, Rehabilitation Services Administration. 2003. *Longitudinal study of the vocational rehabilitation services program, final report 2: VR services and outcomes.* Retrieved June 20, 2003, from <http://www.ed.gov/rschstat/eval/rehab/vr-final-report-2.pdf>.

U.S. Department of the Treasury, Internal Revenue Service. 2005. *Living and working with disabilities: tax benefits and credits.* Publication 3966, catalog number 33430K. Washington, DC: Author.

The White House, Office of the Press Secretary. 2004. Proclamation "National Disability Employment Awareness Month," dated Oct. 24, 2004. Retrieved March 10, 2006, from <http://www.whitehouse.gov/news/releases/2004/10/20041021-3.html>.

The White House, Office of the Press Secretary. 2005. Transcript of president's radio address, dated Aug. 6, 2005. Retrieved March 10, 2006, from <http://www.whitehouse.gov/news/releases/2005/08/20050806.html>.

Virginia Business Leadership Network. *Disability-Friendly Business Awards Nomination Packet.* Retrieved June 13, 2006, from <http://www.vabln.org/downloads/DisabilityFriendly2003Packet.doc>.

Acknowledgments

This employment planning guide was originally published under joint development by the U.S. Department of Education and the U.S. Chamber of Commerce Center For Workforce Preparation.

Office of Special Education and Rehabilitative Services

The U.S. Department of Education's Office of Special Education and Rehabilitative Services (OSERS) is committed to improving employment opportunities for people with disabilities. In implementing President Bush's *No Child Left Behind Act of 2001* and the New Freedom Initiative, OSERS administers programs that educate and provide vocational rehabilitation services for youths and adults with disabilities and funds research to improve the lives of people with disabilities. OSERS comprises the Office of the Assistant Secretary and three program components: the Office of Special Education Programs, the National Institute on Disability and Rehabilitation Research and the Rehabilitation Services Administration.

Office of Special Education and
Rehabilitative Services

U.S. Department of Education
400 Maryland Ave. S.W.
Washington, DC 20202-7100

Phone: 202-245-7468

Fax: 202-245-7636

Web: www.ed.gov/about/offices/list/osers

Institute for a Competitive Workforce

The Institute for a Competitive Workforce (ICW) is a grant-based nonprofit affiliate of the U.S. Chamber of Commerce that focuses on workforce development and quality education. It assists chambers of commerce in the development of workforce strategies so that their members can hire, train, retain and advance workers with skills to compete in the 21st century. ICW builds leadership in local chambers for workforce development and helps chambers recognize the value and importance of this leadership role. In addition, it provides the tools, knowledge and strategic relationships for local chambers, businesses and communities to become successful.

Institute for a Competitive Workforce

U.S. Chamber of Commerce

1615 H St. N.W.

Washington, DC 20062

Phone: 202-463-5525

Fax: 202-463-5308

Web: www.uschamber.com/icw



NoChild 
LeftBehind 

The Department of Education's mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access.

www.ed.gov