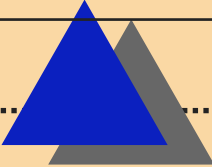
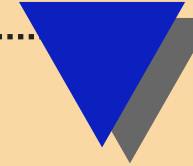




PEOPLE WITH DISABILITIES

- Tom Cruise
 - Heather Whitestone
 - Alexander Graham Bell
 - Winston Churchill
 - Agatha Christie
 - Thomas Edison
 - Albert Einstein
 - Ernest Hemingway
 - Magic Johnson
 - Ronald Reagan
 - Mary Tyler Moore
 - Stephen Hawking
 - Franklin D. Roosevelt
 - Dyslexia
 - Hearing Impairment
 - Hearing Impairment
 - Learning Disabilities
 - Learning Disability
 - Hearing / Learning Disabilities
 - Learning Disability
 - Learning Disability
 - HIV Positive
 - Alzheimers
 - Diabetes
 - ALS
 - Polio
- 



Kentucky State ADA Coordinator



Norb Ryan

Capital Plaza Tower

2nd Floor

500 Mero Street

Frankfort, Kentucky 40601

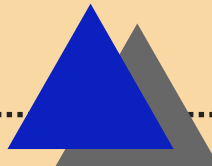
1-877-423-2933

1-502-564-3850

Fax 502-564-2316

norbj.ryan@ky.gov

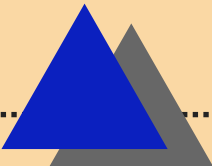
World Wide Web <http://ada.ky.gov>





Disability Statistics



- **58 million people with disabilities in the United States**
 - **26+ million of these people have severe disabilities**
 - **4.6 million are under the age of 18**
- 



Americans With Disabilities Act (1990)



Titles

I. Employment

II. Public Service

III. Public Accommodation

IV. Telecommunications

V. Miscellaneous Provisions

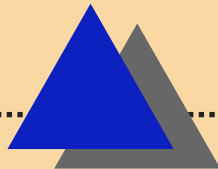




Individuals With Disabilities



- A Person with a Physical or Mental Impairment that Substantially Limits One or More of the Major Life Activities**
- A Person with a Record of Such a Physical or Mental Impairment**
- A Person Who is Regarded as Having Such an Impairment**





Major Life Activities



- **Caring for Oneself**
- **Performing Manual Tasks**

Walking Seeing Hearing

Breathing Speaking Learning

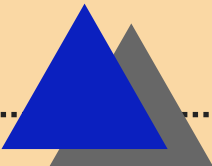
Working





Qualified Individual With A Disability



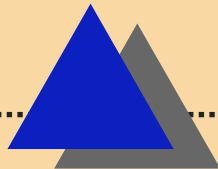
- 1) Satisfy the Required Skills, Experience,
and Education Required for the Position**
 - 2) Perform the Essential Job Functions
With or Without Reasonable
Accommodations**
- 



Essential Job Functions



- **Tasks That Are Fundamental and Necessary for the Position**
- **Does Not Include Incidental Duties**

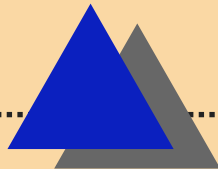




Essential Job Functions



- ❑ **What the Employer Believes to be Essential Job Function**
- ❑ **Amount of Time Spent on a Specific Task or Duty**
- ❑ **Duties Performed by Past and Current Workers in the Position**





Reasonable Accommodations



**Employers are Responsible for
Accommodations When the
Employee Declares a Disability**





Documentation



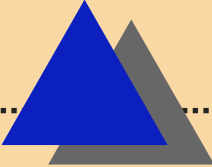
- ☐ **Current (Within past three years)**
- ☐ **Qualified Professional**
- ☐ **Should Include:**

Description of the disability

Impact on major life activities

Current treatments and accommodations

Recommendations for proposed work related accommodations

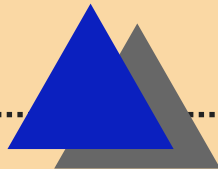




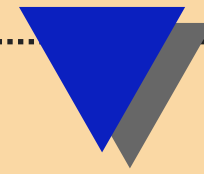
Reasonable Accommodations



- ❑ **Provide or Modify Equipment**
- ❑ **Make Facilities Accessible - Remove Barriers**
- ❑ **Provide Readers or Interpreters**



Accommodations



Interpreters

Seating

Policies

Extra Time for Tests

Tests on Tape

Large Print Material

Blocks Under Desk

Technical Assistance

Phone Adaptations

Oral Instructions

Accessible Space

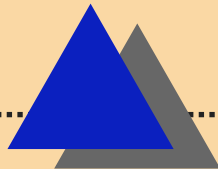
Light Switches

Calculators

Accessibility

Note Takers

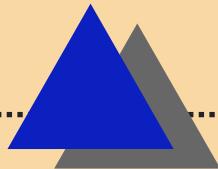
Flexible Schedule



Undue Hardship



- **Size of Business**
- **Financial Resources**
- **Cost of Accommodation**





Title IV

Telecommunications

- **Telecommunication Relay Services**

Voice & TDD

1-800-648-6057

- **Closed Captioning**

(Public Service Announcements)





TAX INCENTIVES



SMALL BUSINESS TAX CREDIT:

IRS CODE SECTION 44,

DISABLED ACCESS CREDIT

**SMALL BUSINESSES MAY TAKE AN
ANNUAL TAX CREDIT FOR MAKING
THEIR BUSINESSES ACCESSIBLE
TO PERSONS WITH DISABILITIES.**





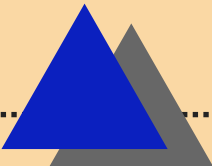
TAX INCENTIVES



WHO IS ELIGIBLE?

SMALL BUSINESSES

**THAT IN THE PREVIOUS YEAR
EARNED A MAXIMUM OF \$1
MILLION IN REVENUE OR HAD 30
OR FEWER FULL-TIME EMPLOYEES.**





TAX INCENTIVE



**THE CREDIT IS 50 PERCENT OF
EXPENDITURES OVER \$250,
NOT TO EXCEED \$10,250, FOR A
MAXIMUM BENEFIT OF \$5,000.**

**THE CREDIT AMOUNT IS
SUBTRACTED FROM THE TOTAL
TAX LIABILITY.**





TAX INCENTIVE



WHAT EXPENSES ARE COVERED?

**THE CREDIT IS AVAILABLE EVERY
YEAR**

**SIGN LANGUAGE INTERPRETERS FOR
EMPLOYEES OR CUSTOMERS WHO
HAVE HEARING IMPAIRMENTS;**





TAX INCENTIVE



**READERS FOR EMPLOYEES OR
CUSTOMERS WHO HAVE VISUAL
IMPAIRMENTS;**

**THE PURCHASE OF ADAPTIVE
EQUIPMENT OR THE MODIFICATION
OF EQUIPMENT;**





TAX INCENTIVE



**THE PRODUCTION OF PRINT
MATERIALS IN ALTERNATE
FORMATS (E.G., BRAILLE, AUDIO TAPE,
LARGE PRINT);**

**THE REMOVAL OF BARRIERS,
IN BUILDINGS
AND TRANSPORTATION,**





TAX INCENTIVE



**ARCHITECTURAL/TRANSPORTATION
TAX DEDUCTION:**

**BUSINESSES MAY TAKE AN ANNUAL
DEDUCTION FOR EXPENSES
INCURRED TO REMOVE PHYSICAL,
STRUCTURAL,**





TAX INCENTIVE



**AND TRANSPORTATION BARRIERS FOR
PERSONS WITH DISABILITIES AT
THE WORKPLACE.**

WHO IS ELIGIBLE?

ALL BUSINESSES ARE ELIGIBLE.

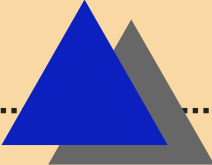




TAX INCENTIVE



BUSINESSES MAY TAKE A TAX DEDUCTION OF UP TO \$15,000 A YEAR FOR EXPENSES INCURRED TO REMOVE BARRIERS FOR PERSONS WITH DISABILITIES.





TAX INCENTIVE



WHAT EXPENSES ARE COVERED?

**THE DEDUCTION IS AVAILABLE
EVERY YEAR. IT CAN BE USED FOR A
VARIETY OF COSTS TO MAKE A
FACILITY OR PUBLIC**





TAX INCENTIVE



THE COST OF PROVIDING:

**ACCESSIBLE PARKING SPACES,
RAMPS, AND CURB CUTS;**

**PROVIDING TELEPHONES, WATER
FOUNTAINS, AND RESTROOMS**

WIDENING OF WALKWAYS





TAX INCENTIVE



**WHAT EXPENSES ARE NOT COVERED?
NEW CONSTRUCTION,**

**COMPLETE RENOVATION OF A
FACILITY OR PUBLIC
TRANSPORTATION**

**NORMAL REPLACEMENT OF
DEPRECIABLE PROPERTY.**

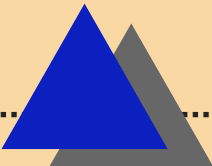




TAX INCENTIVE



**MAY I USE THE TAX CREDIT AND
TAX DEDUCTION TOGETHER?
SMALL BUSINESSES MAY USE
THE CREDIT AND DEDUCTION
TOGETHER,**



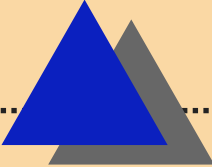


TAX INCENTIVE



LIMITS ON ANNUAL USAGE?

BOTH THE TAX CREDIT AND DEDUCTION MAY BE USED ANNUALLY, IF A BUSINESS SPENDS MORE THAN MAY BE CLAIMED IN ONE YEAR, IT CANNOT CARRY OVER THOSE EXPENSES AND CLAIM A TAX BENEFIT IN THE NEXT YEAR.



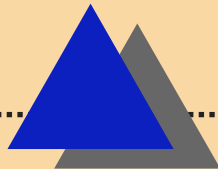


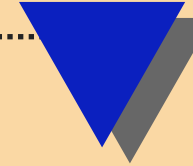
TAX INCENTIVE



HOW CAN THIS CREDIT BE

**DEDUCTED? THE AMOUNT SPENT IS
SUBTRACTED FROM THE TOTAL
INCOME OF A BUSINESS TO
ESTABLISH ITS TAXABLE INCOME.**





Kentucky State ADA Coordinator



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