

# DISABILITY EMPLOYMENT 101



# DISABILITY EMPLOYMENT 101

**INITIAL RELEASE: OCTOBER 2003**

**REVISED: MARCH 2004**

**JOINTLY DEVELOPED BY**

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

**U.S. CHAMBER OF COMMERCE  
CENTER FOR WORKFORCE PREPARATION**

**Jointly developed by the  
U.S. Department of Education's Office of Special Education and Rehabilitative  
Services and the Center for Workforce Preparation, an affiliate of the  
U.S. Chamber of Commerce**

**U.S. DEPARTMENT OF EDUCATION**

Rod Paige  
*Secretary*

**Office of Special Education and  
Rehabilitative Services**

Troy R. Justesen  
*Acting Deputy Assistant Secretary for  
Special Education and Rehabilitative Services*

Loretta Petty Chittum  
*Special Assistant to the Assistant Secretary*

**Communication and Media Support Services**

Juliette Rizzo  
*Director*

Geoffrey Rhodes  
*Technical Information Specialist*

**U.S. CHAMBER OF COMMERCE**

Thomas J. Donohue  
*President and Chief Executive Officer*

**Center for Workforce Preparation**

Cathy Healy  
Tondalaya O. Williams  
*Program Directors*

Zanna Gilbert  
*Program Assistant*

**Corporate Communications**

Brent Inscoc  
*Graphics and Content Coordinator*

**Initial release: October 2003. Revised: March 2004**

This employment planning guide is in the public domain. Authorization to reproduce it in whole or in part is granted. The citation should be the U.S. Department of Education, Office of Special Education and Rehabilitative Services and the U.S. Chamber of Commerce, Center for Workforce Preparation, *Disability Employment 101*, Washington, D.C., 2003.

**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](mailto: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 1-800-437-0833.

**or order online at:** [www.edpubs.org/webstore/Content/search.asp](http://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/](http://www.ed.gov/about/offices/list/osers/products/employmentguide/) and the U.S. Chamber of Commerce's Web site at [www.uschamber.com/cwp/](http://www.uschamber.com/cwp/).

On request, this document is available in accessible formats, such as Braille, large print, audiotape and computer diskette. For more information, please contact the U.S. Department of Education's Alternative Format Center at 202-260-9895 or 202-205-8113.

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 and the U.S. Chamber of Commerce do 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.

# Contents

Letter from Rod Paige .....	v
Letter from Thomas J. Donohue .....	vii
Introduction .....	1
Lesson One: Finding Qualified Workers with Disabilities .....	5
Lesson Two: Cultivating the Next Generation of Qualified Workers .....	11
Lesson Three: Learning from Other Businesses .....	15
Lesson Four: Putting Research into Practice in the Workplace .....	17
Conclusion .....	21
Resources .....	23
Appendix I: Recommended Disability-Friendly Strategies for the Workplace .....	29
Appendix II: Recommended Disability-Friendly Business Checklist .....	31
Appendix III: Business Tax Credits and Reduced Labor Costs .....	33
Appendix IV: Reasonable Accommodations and the ADA .....	37
References .....	41
Acknowledgments .....	43





## THE SECRETARY OF EDUCATION

WASHINGTON, D.C. 20202

October 2003

Dear Colleague:

At the U.S. Department of Education, we know how important it is to ensure that all students receive an education that meets their unique needs and prepares them for employment and independent living. An educated workforce is a qualified workforce, and in our country qualified workers can find meaningful, rewarding jobs.

One in five Americans has a disability, and the unemployment rate for people with disabilities is the highest for any group of Americans. We know that people with disabilities, particularly those with the most significant disabilities, represent an often-untapped group of educated, highly skilled, talented and qualified workers.

While we are excited about the gains that we expect America's students to make in educational progress as a result of the *No Child Left Behind Act*, we also recognize that the Department of Education has a critical role to play in helping to break down employment barriers for people with disabilities.

At the Department of Education, the Office of Special Education and Rehabilitative Services administers several programs that support the goal of finding competitive, meaningful, integrated employment for people with disabilities. We are proud of and wish to highlight our employment resources and our partnerships with private employers, state governments, community-based organizations and others who are working toward this important employment goal. We know that we cannot achieve greater employment for people with disabilities without the continued and increased support of the private sector, including large corporations and small businesses.

To this end, I am pleased to share this employment planning guide, *Disability Employment 101*. This guide is the product of a joint effort between the U.S. Department of Education's Office of Special Education and Rehabilitative Services and the U.S. Chamber of Commerce's Center for Workforce Preparation. The guide's purpose is to acquaint business and industry with the programs and resources we have to help you diversify your workforce by hiring people with disabilities. As part of our collective commitment, we will be hosting a series of nationwide forums to provide you with unique opportunities to partner with schools, vocational rehabilitation agencies, and the research community to share successful practices and recruit from new sources.

I know there is no single solution to the high unemployment rate of people with disabilities, but I am confident that, working together, we can ensure that no American worker with a disability is left behind.

Sincerely

A handwritten signature in black ink that reads "Rod Paige". The signature is fluid and cursive.

Rod Paige

*Our mission is to ensure equal access to education and to promote educational excellence throughout the nation.*





CHAMBER OF COMMERCE  
OF THE  
UNITED STATES OF AMERICA

THOMAS J. DONOHUE  
PRESIDENT AND  
CHIEF EXECUTIVE OFFICER

1615 H STREET, N.W.  
WASHINGTON, DC 20062-2000

October 2003

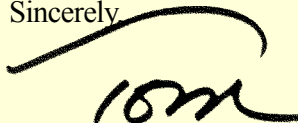
Finding and keeping good workers are among the greatest challenges facing businesses in the 21st century. Today, more than ever, businesses need access to a skilled and diverse workforce. They cannot stay competitive and increase profitability without qualified personnel.

People with disabilities are a source of qualified workers that is frequently overlooked. This pool of workers represents one of the largest groups seeking employment in today's market – some 9 million unemployed Americans with significant disabilities want to work.

Employers tell us that, once hired, this labor source provides some of the best employees within a corporation. They are generally dependable, dedicated, hardworking, and productive. In fact, employers report that the work ethic of disabled employees has a positive effect on the morale and production of their colleagues. Unfortunately, many employers are not aware of this pool of qualified workers. Even those who realize the potential of this labor pool do not know how to reach them and are concerned about the perceived cost and challenge of providing necessary accommodations.

The Center for Workforce Preparation, a nonprofit affiliate of the U.S. Chamber of Commerce, and the U.S. Department of Education's Office of Special Education and Rehabilitative Services have collaborated to produce the guide *Disability Employment 101*. This guide provides information for business, industry and service providers about how to hire people with disabilities and access resources to better meet the growing need of business for a skilled workforce. America's economic success depends on the ability of businesses to recognize and use the valuable and diverse human resources available. Tapping into the talents and skills of people with disabilities will benefit companies and communities nationwide.

Sincerely



*Wherever a door is closed to anyone because of a disability, we must work to open it. Wherever any job or home or means of transportation is unfairly denied because of a disability, we must work to change it. Wherever any barrier stands between you and the full rights and dignity of citizenship, we must work to remove it, in the name of simple decency and simple justice.*

**President George W. Bush**

February 1, 2001

New Freedom Initiative Announcement Speech

The White House, Washington, D.C.

## Introduction

Employers face workforce challenges daily, and the forecast of labor market shortages is not getting any brighter. A 2003 survey report *Rising to the Challenge* conducted by the Center for Workforce Preparation (CWP), a nonprofit affiliate of the U.S. Chamber of Commerce, reveals that workforce development and a shortage of workers at all skill levels are the major issues facing small and large businesses today (2003). Moreover, a recent Aspen Institute report (August 2002) projects a critical shortage of workers over the next 20 years, particularly in jobs requiring higher education and training. The report confirms what chambers of commerce and their business members already know — there are too few sources of 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 March 2003 survey of employers found that the cost of accommodations was only \$500 or less (Dixon, Kruse, & Van Horn, 2003).
- ✓ Seventy-three percent of employers report that their employees with disabilities did not require accommodations at all (Dixon, Kruse, & Van Horn, 2003).
- ✓ Companies report that employees with disabilities have better retention rates, reducing the high cost of turnover (Unger, 2002).

## The 21st Century Workforce

Companies that are strategic in their recruiting efforts understand that they can no longer meet staffing needs through traditional means. 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. For example, companies can benefit financially by recruiting through government and nonprofit sources. Business for Social Responsibility (2001) reported that American Airlines calculated savings of 20 percent in recruiting costs by using nonprofit partners to help in its recruitment efforts. Resources are available to help your business achieve its competitive advantage by supplying a steady pipeline of qualified workers.

## 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. Marketing studies of the Atlanta Paralympics reveal that even households with no disability connection felt goodwill towards companies that included people with disabilities in advertising and were more likely to buy their products (Solutions Marketing Group, 2003).

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 and CWP have 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](http://www.whitehouse.gov/infocus/newfreedom).

To help you prepare to employ people with disabilities, OSERS and CWP have 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
  - 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.



# Lesson One: Finding Qualified Workers with Disabilities

Employer surveys indicate that employers are often unaware of how to tap into the talent pool of people with disabilities (Campbell, Green, Unger, & Wehman, 2002). 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 80 years ago, was the first federally authorized program specifically created to serve the employment needs of people with disabilities. Today, on average, approximately 230,000 people with disabilities find employment each year with the help of the VR program in their states (U.S. Department of Education, 2002).

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.

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, Western Wireless-

Cellular One and CVS/pharmacy, 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 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.

### **Vocational Rehabilitation Puts Dreams Within Reach**

The Maryland Division of Rehabilitation Services (DORS) helped to prepare Debra for a career in information technology. Debra participated in an office technology-training program where she learned the skills needed to succeed in the workplace. She learned computer skills in various office software products, and DORS also arranged for Debra to obtain additional job training at Prince George's Community College. Eventually Debra accepted an administrative assistant position at NASA's Goddard Space Flight Center in Greenbelt, Maryland. Through DORS, Debra gained the skills she needed to live independently, work and provide for herself and her children

You can find your VR program by visiting RSA's Web site, [www.ed.gov/about/offices/list/osers/rsa](http://www.ed.gov/about/offices/list/osers/rsa).

### **The VR program in my area is:**

**Contact Name:** \_\_\_\_\_

**Address:** \_\_\_\_\_  
\_\_\_\_\_

**Phone:** \_\_\_\_\_

**E-Mail:** \_\_\_\_\_



## Centers for Independent Living

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 people with disabilities who are eager to assume competitive, meaningful and integrated employment in businesses like yours that are seeking to hire qualified and productive workers. CILs can 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. Marketing studies of the Atlanta Paralympics revealed that even households with no disability connection felt goodwill towards companies that included people with disabilities in advertising and were more likely to buy their products (Solutions Marketing Group, 2003). You can find the local CIL in your area by visiting, [www.ilusa.com/links/ilcenters.htm](http://www.ilusa.com/links/ilcenters.htm).

### The CIL program in my area is:

**Contact Name:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**Phone:** \_\_\_\_\_

**E-Mail:** \_\_\_\_\_

## 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 RSA's Web site at [www.ed.gov/about/offices/list/osers/rsa](http://www.ed.gov/about/offices/list/osers/rsa).

### 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](http://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. Again, contact your local CIL by visiting [www.ilusa.com/links/ilcenters.htm](http://www.ilusa.com/links/ilcenters.htm).

### Strategy 6:

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

## **Building Effective Partnerships Between Local Chambers and Service Providers**

The Greater Irving-Las Colinas Chamber of Commerce in Texas is an excellent example of how local chambers are used as resources to help connect people with disabilities to employment. The Greater Irving-Las Colinas Chamber has a strategic partnership with Career Design and Development Services (CDDS) that helps connect people with disabilities to the business community in the Greater Dallas-Las Colinas area. CDDS is a service provider that specializes in job training and placement for people with disabilities in the Dallas metropolitan area.

People who use CDDS' services receive career counseling, job preparation and job placement. Contact is made with employers in the community through the Greater Irving-Las Colinas Chamber, and CDDS uses the chamber's membership as a resource for networking and promotion of its services and clients.



## 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 youth 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** — This combination of 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** — By tapping into their 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.

## **Work-Based Learning: A Win-Win**

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 raise morale and eliminate 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://bcol02.ed.gov/Programs/EROD/statelist.cfm>.

### 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](http://www.ilusa.com/links/ilcenters.htm)) to identify possible opportunities or contact the American Association for People with Disabilities ([www.aapd.com](http://www.aapd.com)) to find out how your business can participate in the annual National Disability Mentoring Day in October.

"Overall, the opportunity to play a part in Disability Mentoring Day was extremely rewarding for everyone involved from Bank of America. Based on the conversations I've had with each of the organizers in the local areas, I can assure you that the experience was not only rewarding for the hundreds of students who were brought into corporations across the nation, but equally as rewarding and meaningful for the individuals who volunteered as mentors and got to meet the high-potential workforce of tomorrow. Thank you again for allowing us the opportunity to be part of this remarkable and memorable day! You can count on Bank of America to participate next year."

Manager from Bank of America  
(K. Moore, personal communication,  
October 2000)



## Lesson Three: Learning from Other Businesses

By connecting to business organizations, such as the U.S. Chamber's Center for Workforce Preparation, 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 Center for Workforce Preparation**

In 1990, the Chamber of Commerce created the Center for Workforce Preparation (CWP) to help build workforce development leadership in local chambers. CWP 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 CWP'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 CWP, you can learn how to partner with your local chamber to help improve employment outcomes for people with disabilities and satisfy your company's workforce needs.

### **U.S. Business Leadership Network**

The U.S. Business Leadership Network (USBLN) is a national employer-led network. It is the national organization that supports development and expansion of BLNs across the country, serving as their collective voice. The USBLN recognizes and promotes best practices in hiring, retaining and marketing to people with disabilities.

### **The Society for Human Resource Management**

The Society for Human Resource Management (SHRM), the world's largest human resources association, represents more than 170,000 members. SHRM serves the needs of human resource professionals by providing the most essential and comprehensive set of human-resource management resources available, including surveys of members on disability-related topics. SHRM currently has more than 500 affiliated chapters within the United States and members in more than 120 countries.

## Lesson Three: Strategies

### Strategy 1:

Become active in the USBLN or one of its local chapters to learn how other businesses have successfully employed people with disabilities. For more information, visit [www.usbln.com](http://www.usbln.com).

### 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;
- ✓ links to other members that have partners with local disability organizations.

Visit the U.S. Chamber Web site at [www.uschamber.com](http://www.uschamber.com) for a listing of Federation chamber members by state and region.

### Strategy 3:

Access information and linkages about workforce development at CWP's Web site by visiting [www.uschamber.com/cwp](http://www.uschamber.com/cwp).

### Strategy 4:

Learn about available trainings that will help staff with the recruiting, hiring and advancing of people with disabilities. Visit SHRM's Web site at [www.shrm.org](http://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.

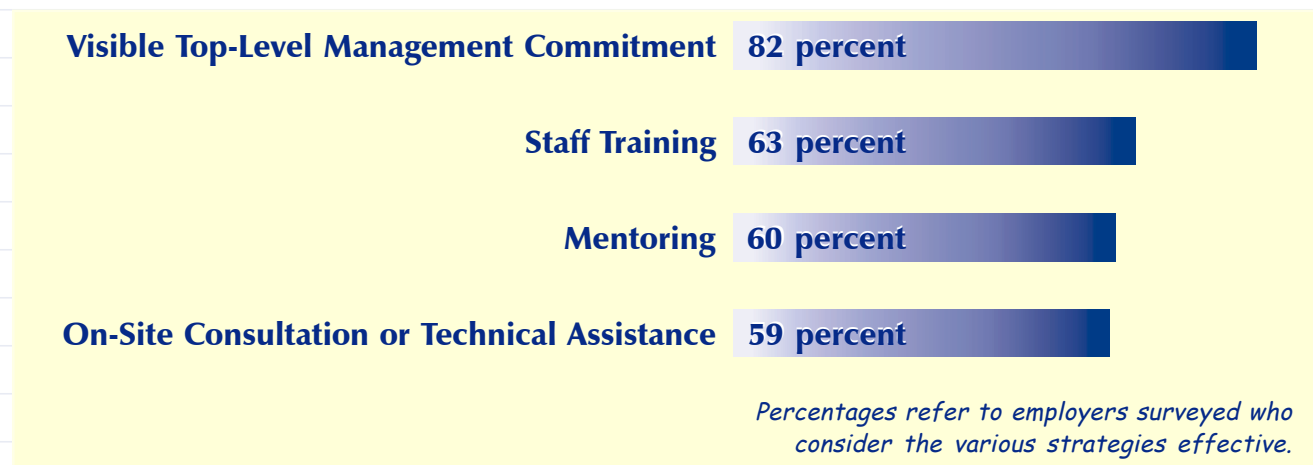
NIDRR's research also tracks current employment statistics about people with disabilities, helping you keep up with trends and issues affecting recruitment and retention.

### Rehabilitation Research and Training Centers

NIDRR funds Rehabilitation Research and Training Centers (RRTCs), the purpose of which is to 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, Cornell University's RRTC for Economic Research 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/ped/il/independence/research.htm](http://www.ilr.cornell.edu/ped/il/independence/research.htm)). 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 [www.ilr.cornell.edu/ped/surveyresults.html](http://www.ilr.cornell.edu/ped/surveyresults.html) 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](http://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. Each center works closely with your business — 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 Cornell University's RRTC for Economic Research on Employment Policy for Persons with Disabilities at [www.ilr.cornell.edu/ped/il/independence/research.htm](http://www.ilr.cornell.edu/ped/il/independence/research.htm). You can also look up Cornell's surveys of employers at [www.ilr.cornell.edu/ped/surveyresults.html](http://www.ilr.cornell.edu/ped/surveyresults.html).

### 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](http://www.worksupport.com).

### Strategy 3:

Locate your local Disability and Business Technical Assistance Center (DBTAC) and explore its resources by visiting [www.adata.org/dbtac.html](http://www.adata.org/dbtac.html) or calling 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

*Esther has been blind since birth. She attended a well-known school for the blind until her senior year when she was transferred to public school to complete her education. After graduation, Esther attended college, earning an associate's degree in medical secretarial work.*

*With assistance from her vocational rehabilitation counselor, Esther opened her own transcription service. With equipment provided by the rehabilitation office, she became a successful businesswoman. When area hospitals began hiring staff to perform medical transcription on-site, Esther applied for a medical transcriber position and was hired at a local hospital, also a member of the local chamber of commerce.*

*As the requirements of Esther's job have changed, she has remained successful by learning new skills and acquiring assistive technology that allows her to read print material. State vocational rehabilitation has supported Esther in her career by providing both the hardware and the necessary instruction for her to succeed. Esther now uses a computer with speech output and a scanner. Vocational rehabilitation and its business partner ensure her continued professional success.*

*Council of State Administrators of Vocational Rehabilitation, 2003*

Hiring people with disabilities adds value to your business and will attract new customers. **Disability** is not **inability**, and the partnership between the U.S. Chamber of Commerce and the U.S. Department of Education has been established to raise awareness about the programs available to assist you in meeting your employment needs. The president's position is that "he will not be satisfied until every American who wants a job can find a job, and all Americans have economic security." (White House, Office of Press Secretary, 2002). Make a sound business decision, gain a competitive advantage and use this guide to increase your potential to hire people with disabilities.





# Resources

## General Resources

### **American Association of People with Disabilities (AAPD)**

[www.aapd.com](http://www.aapd.com)

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.

### **Center for Workforce Preparation (CWP)**

[www.uschamber.com/cwp](http://www.uschamber.com/cwp)

An affiliate of the U.S. Chamber of Commerce, CWP assists state and local chambers to build their capacity as leaders in workforce development. CWP 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.

### **Employer Assistance Referral Network (EARN)**

[www.earnworks.com](http://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 also provides technical assistance to assist employers in locating appropriate organizations and information as they seek to hire qualified candidates with disabilities.

### **Disability and Business Technical Assistance Centers (DBTACs)** [www.adata.org/dbtac.html](http://www.adata.org/dbtac.html)

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

### **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](http://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](http://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) for Economic Research on Employment****Policy for Persons with Disabilities**[www.ilr.cornell.edu/ped/dep/rrtc.html](http://www.ilr.cornell.edu/ped/dep/rrtc.html)

Cornell University's coordinated research, training and dissemination activities are aimed at deepening 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.com](http://www.usbln.com)

The U.S. Business Leadership Network (USBLN) is a national employer-led network. It is the national organization that supports development and expansion of BLNs across the country, serving as their collective voice. The USBLN recognizes and promotes best practices in hiring, retaining and marketing to people with disabilities.

**Virginia Commonwealth University Rehabilitation Research and Training Center (RRTC) on Workplace Supports**[www.worksupport.com](http://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.

### **The Access Board**

[www.access-board.gov](http://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.html](http://www.census.gov/hhes/www/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](http://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, tax credits to offset the cost of accommodations, assistive technologies and more at [www.disabilityinfo.gov/Employment/7/](http://www.disabilityinfo.gov/Employment/7/).

### **Social Security Administration, Ticket to Work Program**

[www.yourtickettowork.com](http://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/or 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 and/or retention services for individuals with disabilities.

**U.S. Department of Education**[www.ed.gov](http://www.ed.gov)

The Department of Education's Web site is designed to help promote the president's initiatives in educating all Americans, including No Child Left Behind, and to advance the mission of the Department — to ensure equal access to education and to promote educational excellence for all Americans. 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](http://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 below:

**Office of Special Education Programs (OSEP)** [www.ed.gov/about/offices/list/osers/osep](http://www.ed.gov/about/offices/list/osers/osep)

OSEP is dedicated to improving results for infants, toddlers, children and youth 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](http://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](http://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 Justice, Americans with Disabilities Act (ADA) Homepage**

[www.usdoj.gov/crt/ada/adahom1.htm](http://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](http://www.dol.gov/odep)

ODEP provides national leadership to increase employment opportunities for adults and youth with disabilities while striving to eliminate barriers to employment. ODEP supports the creation of expanded work options and meaningful employment, promotes economic opportunities and independence, encourages self-determination and supports the inclusion of people with disabilities in their communities. Employers can find useful resources through ODEP programs at [www.dol.gov/odep/business/business.htm](http://www.dol.gov/odep/business/business.htm).

**U.S. Equal Employment Opportunity Commission (EEOC)**

[www.eeoc.gov](http://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 is conducting a series of free workshops for small businesses on the ADA. These workshops include information on tax incentives and community resources.

**U.S. Small Business Administration (SBA)**

[www.sba.gov/ada](http://www.sba.gov/ada)

SBA's ADA home page 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 an *ADA Guide for Small Businesses*, a 15-page illustrated guide 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.

**The White House**[www.whitehouse.gov](http://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](http://www.whitehouse.gov/infocus/newfreedom)

This Web site features President George W. Bush's New Freedom Initiative, announced by the president during his first month in office, and 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/program.htm](http://www.dol.gov/odep/programs/program.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 successfully 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](http://www.gallaudet.edu)) and the National Technical Institute for the Deaf (<http://ntidweb.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 whom 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 wheelchairs.
- Have wide aisles or appropriately spaced displays of merchandise for wheelchairs to 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 190: Expenditures to Remove Architectural Barriers and Transportation Barriers to the Handicapped and Elderly

### What Is IRC Section 190?

Your small business may take an annual tax credit for becoming accessible to people with disabilities. The total disabled access tax credits taken in 1996 on corporate income tax returns by all industries totaled \$11.9 million (Internal Revenue Service, 1999).

### Is Your Business Eligible?

Your small 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 over \$250, not to exceed \$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.

## **Architectural and Transportation Tax Deduction**

IRC Section 44: Expenditures to Provide Access to Disabled Individuals (Disabled Access Tax Credit)

### **What Is IRC Section 44?**

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 people with disabilities.

Examples of deductions include:

- ✓ Providing accessible parking spaces, ramps and curb cuts.
- ✓ Making telephones, water fountains and restrooms 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. Businesses cannot take a deduction and a tax credit for the same expenditure.

### **Example of a Small Business Disabled Access Tax Credit**

Company X hired a person with a disability. As a workplace accommodation, a coworker was assigned to support the new employee. The coworker, who earned \$10 per hour, 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. 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.

### **Work Opportunity Tax Credit (WOTC)**

WOTC was authorized by the Small Business Job Protection Act of 1996.

#### **What Is the WOTC?**

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*, published 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 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.

### 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. SESA certifies that the individual is eligible for the WOTC and notifies the employer in writing for purposes of filing the tax credit.

# 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 are required to comply with the provisions of the Title I of the ADA. The executive agencies of the federal government, Native American tribes and 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 of such individual, a record of such an impairment, or being regarded as having such an impairment, 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, the 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 used by employees 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.
- ✓ Allowing anything 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 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) ..... 800-526-7234 (voice/TTY)**  
**<http://janweb.icdi.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](http://www.worksupport.com)**

**U.S. Equal Employment Opportunity Commission (EEOC) ..... 800-669-4000 (voice)**  
**800-669-6820(TTY)**  
**[www.eeoc.gov](http://www.eeoc.gov)**

**U.S. Department of Labor ..... written materials, 800-959-3652 (voice)**  
**800-326-2577 (TTY)**  
**for questions, 202-219-8412 (voice)**

**ADA Disability and Business Technical Assistance Centers (DBTAC) ... 800-949-4232 (voice/TTY)**  
**[www.adata.org/dbtac.html](http://www.adata.org/dbtac.html)**

**Registry of Interpreters for the Deaf (RID) ..... 301-608-0050 (voice/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](http://www.resna.org/taproject)**

**University of Michigan, Industrial and Engineering Department ..... 734-763-3742**  
**[www.personal.engin.umich.edu/~tja](http://www.personal.engin.umich.edu/~tja)**

Content adapted from: "Reasonable Accommodations & The Americans with Disabilities Act" prepared  
by Virginia Commonwealth University, Rehabilitation Research and Training  
Center on Workplace Supports ([www.worksupport.com](http://www.worksupport.com))

## References

- The Aspen Institute's Domestic Strategy Group.** (2002). *Grow faster together. Or grow slowly apart.* Retrieved March 20, 2003, from [http://www.hcpi.org/downloads/background\\_articles/AspenInstitute.pdf](http://www.hcpi.org/downloads/background_articles/AspenInstitute.pdf)
- Bush, George W.** (2001). "New freedom initiative" announcement speech. Delivered February 1, 2001, at the White House, Washington, DC. Retrieved March 20, 2003, from <http://www.whitehouse.gov/news/releases/2001/02/20010201-3.html>
- Business for Social Responsibility.** (2001, November). *Employing underutilized workers.* Retrieved March 20, 2003, from <http://www.bsr.org/BSRResources/IssueBriefDetail.cfm?DocumentID=396>
- Campbell, L., Green, H., Unger, D.D., & Wehman, P.** (2002). *Human resource professionals and the employment of people with disabilities: a business perspective.* Richmond: Virginia Commonwealth University, Charter Business Roundtable.
- Center for Workforce Preparation.** (2003). *Rising to the challenge.* Retrieved March 20, 2003, from <http://www.uschamber.com/cwp/strategies/wia/survey.htm>
- Council of State Administrators of Vocational Rehabilitation.** (2003). *Connecticut vocational rehabilitation success story.* Retrieved March 20, 2003, from [http://www.rehabnetwork.org/success\\_stories/connecticut\\_rehabilit.htm](http://www.rehabnetwork.org/success_stories/connecticut_rehabilit.htm)
- Dixon, K.A., Kruse, D., & Van Horn, C.E.** (2003). *Restricted access: a survey of employers about people with disabilities and lowering barriers to work.* Piscataway: The State University of New Jersey, John J. Heldrich Center for Workforce Development, Rutgers.
- Internal Revenue Service.** (1999). *Statistics of income 1996, corporation income tax returns.* (Number 048-004-02419-5). Washington, DC: U.S. Government Printing Offices.

**The Solutions Marketing Group.** (2003). *Benefits of disability marketing*. Retrieved March 20, 2003, from <http://disability-marketing.com/profiles/index.php4>

**Unger, D.D.** (2002). *How do front-line supervisors in business perceive the performance of workers with disabilities?* Richmond: Virginia Commonwealth University, Charter Business Roundtable.

**U.S. Department of Education, Office of Special Education and Rehabilitative Services (OSERS) Rehabilitation Services Administration (RSA).** (2002). *RSA form 911, case services report*. (Number 1820-0508). Washington, DC: Author.

**U.S. Department of Education, OSERS, RSA.** (May 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>

**The White House, Office of the Press Secretary.** (2002). Press release "Jobs & economic growth: President to host economic forum," dated August 12, 2002. Retrieved March 20, 2003, from <http://www.whitehouse.gov/news/releases/2002/08/20020812-1.html>

# Acknowledgments

This employment planning guide was developed jointly by:

## **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 youth 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.

U.S. Department of Education  
Office of Special Education and Rehabilitative Services  
Mary E. Switzer Building  
330 C Street, S.W.  
Washington, DC 20202

Phone: 202-205-5465  
Fax: 202-260-5167  
Web: [www.ed.gov/about/offices/list/osers](http://www.ed.gov/about/offices/list/osers)

## Center for Workforce Preparation

The Center for Workforce Preparation (CWP) 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. CWP 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.

CWP's partnerships with local chambers, other workforce development organizations and funders have been instrumental in defining and demonstrating the important, unique role of local chambers in workforce development and education. Together, CWP and local chambers excel at reaching small and medium-sized businesses, where the majority of job growth occurs.

Workforce development is about more than hiring and training the right workers. It is also about identifying and addressing other critical factors, such as transportation, health care and childcare, that enable people to work and advance in their careers. CWP promotes lessons and promising practices from successful communities to encourage chambers and employers to build resources that support productive workplaces.

Center for Workforce Preparation

U.S. Chamber of Commerce

1615 H Street, N.W.

Washington, DC 20062

Phone: 202-463-5525

Fax: 202-463-5308

Web: [www.uschamber.com/cwp](http://www.uschamber.com/cwp)



**JOINTLY DEVELOPED BY**



**CENTER FOR  
WORKFORCE PREPARATION  
U.S. CHAMBER OF COMMERCE**



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