



Potential Benefits to Employers Who Hire a Person with a Disability

Did you know there are federal tax benefits in the form of credits and deductions for businesses that accommodate individuals with disabilities?

Disabled Access Credit

The Disabled Access Credit provides a non-refundable credit for small businesses that incur expenditures for the purpose of providing access to people with disabilities. Examples of expenditures are Braille formatted materials, sign language interpreters, and adaptive equipment by the blind when using a computer. An eligible small business is one that earned \$1 million or less or had no more than 30 full time employees in the previous year. The business may take the credit each and every year access expenditures are incurred.

Architectural Barrier Removal Tax Deduction

The Architectural Barrier Removal Tax Deduction encourages businesses of any size to remove architectural and transportation barriers to the mobility of persons with disabilities and the elderly. Examples of barrier removal would be installing a ramp for wheelchair access to an entrance and fees to consultants to assist with adapting a current structure or building. Businesses may claim a deduction of up to \$15,000 a year for qualified expenses for items that normally must be capitalized.

Work Opportunity Credit

The Work Opportunity Credit provides eligible employers with a tax credit of up to 40 percent of the first \$6,000 of first-year wages of a new employee if the employee is part of a "targeted group" including qualified veterans and individuals who are or have completed vocational rehabilitation.

Talk to your accountant about the tax benefits of hiring a person with a disability.

U. S. Census Bureau tells us -

About 18 percent of Americans in 2002 said they had a disability and 12 percent had a severe disability according to a report released on the U.S. Census Bureau on May 12, 2006.

Among people with disabilities more than half of those 21 to 64 years old had a job, more than 4-in-10 of those age 15 to 64 used a computer at home and a quarter of those age 25 to 64 had a college degree.

Mountain State Centers for Independent Living
Foundation for Independent Living

821 Fourth Avenue
Huntington, WV 25701
304-525-3324

329 Prince Street
Beckley, WV 25801
304-255-0122