

ABILITY TALENT



COMPETITIVENESS



**2007 Credits and Incentives
Guide for Small, Women &
Minority Businesses
who Hire and Retain Talented
Workers with Disabilities**



This publication available in alternate formats upon request.

Ninth Street Office Building 202 N. 9th St., 9th Flr. Richmond, VA 23219 www.vaboard.org 804.786.0016

**90% of the funding for this publication was provided by the Virginia Board for People with Disabilities
under the federal Developmental Disabilities and Bill of Rights Act.**

A Message from the Virginia Board for People with Disabilities

The Virginia Board for People with Disabilities serves the Commonwealth of Virginia as the state's Developmental Disabilities Planning Council and as the Governor's Advisory Council on issues affecting people with disabilities. Through its grant making processes, the Board seeks to impact the independence, productivity, inclusion and integration of people with disabilities in community integration, community living/transportation, education and employment. The overall goals of the Board's employment initiatives are to strengthen Virginia's employment opportunity infrastructure for people with disabilities and to expand knowledge and awareness throughout the state of employment possibilities for people with developmental and other disabilities.

As businesses in a variety of industries and geographic locations throughout the state look out on the horizon at increasing worker shortages, its connection to entities that promote employment resources are critical in filling the gaps. For people with disabilities, the rate of unemployment remains static and the potential benefits of a strengthened relationship to the business community are immense.

The Virginia Board for People with Disabilities has made previous commitments to fostering positive attitudes among employers of the abilities of people with disabilities through the provision of funding for targeted marketing materials and public awareness activities across the state. The Board is pleased to support Hampton Roads Chamber of Commerce on this outreach project that will focus on local communities through work with Chambers of Commerce and small businesses. We look forward to hearing of the project's successes in creating a systems change initiative that will increase opportunities for employment of people with disabilities through increased education and awareness.

Heidi Lawyer
Director

Lisbet Ward
Chair

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Incentives for small- and medium-size 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.

THE BEST PART:

Workers with Disabilities can be found to do EVERY type of JOB!



This guide will help you find the TALENT and the RESOURCES you need to successfully hire and engage workers with disabilities.



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WHY READ THIS GUIDE?

“...research on disability employment issues ... indicated that various factors, such as employers’ lack of familiarity with the incentives may limit the usage of these business tax incentives.” GAO Report

RESOURCES to HELP you PROFIT!

WHY SHOULD YOU USE INCENTIVES?

“Recognizing that businesses may also face some challenges when hiring, retaining, or accommodating individuals with disabilities, the Congress designed some programs and incentives for businesses.” - GAO Report

**In today’s world, TRAINING is NOT an OPTION
– these credits can help you prepare dedicated and
talented employees!**

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AN ABLE, TALENTED and... AVAILABLE WORKFORCE!

People with disabilities represent a large source of qualified workers. According to the Census 2000 Brief, 49.7 million people (19.3% of the population) have some level of disability. U.S. Census Bureau, "Disabilities Status: 2000—Census 2000 Brief," Reports and Data from Census Surveys, March 2003, <http://www.census.gov/prod/2003pubs/c2kbr-17.pdf>

As the population ages, approximately 40% of those over 65 will likely acquire a disability. In fact, one in five Americans will likely be affected by a disability during his or her lifetime. U.S. Department of Labor Office of Disability Employment Policy, Providing Quality Services to Customers with Disabilities, July 1998, <http://www.dol.gov/odep/pubs/ek98/provide.htm>

High unemployment continues to be a serious problem for the disability community. U.S. Census Bureau, "12th Anniversary of Americans with Disabilities Act," Facts for Features, CB02-FF.11, 12 July 2002, <http://www.census.gov/Press-Release/www/2002/cb02ff11.html>

Only 32% of Americans with disabilities aged 18 to 64 are working, but two-thirds of the 68% who are unemployed would rather be working. National Organization on Disability, Economic Participation: Finding Good Jobs, <http://www.nod.org/findingjobs/index.cfm>

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A Primer on Disabilities and the Law

“Title I of the Americans with Disabilities Act of 1990 (ADA) prohibits private employers with 15 or more employees from discriminating against a *qualified individual* with a disability. To implement this prohibition, the ADA requires that employers provide *reasonable accommodations* to the known physical or mental limitations of a qualified individual with a disability, unless to do so would impose an *undue hardship* on the operation of an employer’s business.” – IRS

“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.

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A Primer on Disabilities and the Law

“What are reasonable accommodations?”

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

Reasonable accommodations may include:

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

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A Primer on Disabilities and the Law

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, hearing aids, etc..

Accommodations that cause 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
- The impact of the accommodation upon the operation of the facility.

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A Primer on Disabilities and the Law

What should an employer do following a request for an accommodation?

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

REMEMBER: Research shows that workers with disabilities WANT to retain their job, and employers are expected to make a good effort at mediating or working towards accommodations – reasonable ones. Mediation Strategies should be an Employer's 1st Choice!

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IRS TAX CREDITS and DEDUCTIONS

SMALL BUSINESSES

Section 44
Small Business Tax Credit

Section 190
Architectural and
Transportation Tax Deduction

Section 51
Work Opportunity Tax Credit

ALL BUSINESSES

Section 190
Architectural and Transportation Tax
Deduction

Section 51
Work Opportunity Tax Credit

For the Employee with a Disability...

Form 2106EZ

Unreimbursed Employee Business Expenses

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IRS TAX CREDITS and DEDUCTIONS

SMALL BUSINESSES

* Note: Tax regulations change and have some qualifying stipulations. This is a guide and you are encouraged to refer to the actual tax code, or your tax professional to ensure accuracy of applying any credits or deductions.

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IRS TAX CREDITS and DEDUCTIONS

SMALL BUSINESSES

SMALL BUSINESSES have multiple credit and deduction options. We will use an employment example to demonstrate how a small business can combine these credits and deductions.

EMPLOYMENT EXAMPLE:

Great Products hires Sue Jones to handle customer service operations in their retail store. Sue has mobility challenges. Great Products works with an Assistive Technology and Training Specialist from a local Rehabilitation Agency who will help Sue and Great Products find solutions to achieve a successful employment outcome.

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IRS TAX CREDITS and DEDUCTIONS

SMALL BUSINESSES

Section 44 Small Business Tax Credit

The Credit is taken on Form 8826: Disabled Access Credit

- Credit is 50% of expenditures with a minimum investment of \$250.00 and a maximum qualifying expense of \$10,000. Total Maximum Credit: \$5000.00 (50% of a \$10,000 investment)
- Investments in excess of the credit may be taken as a Business Expense deduction, qualifying under Section 190: Architectural and Transportation Tax Deduction

WHAT QUALIFIES?

Improvement, enhancements, barrier removal and accessible/adaptive equipment purchased to serve customers or employ workers with disabilities. (i.e. Braille manuals, computer screen reader software, communications equipment, ramps etc.)

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IRS TAX CREDITS and DEDUCTIONS

SMALL BUSINESSES

Section 44 Small Business Tax Credit

The Credit is taken on Form 8826: Disabled Access Credit

Form **8826**

(Rev. December 2006)
Department of the Treasury Internal Revenue Service

Disabled Access Credit

© Attach to your tax return.

OMB No. 1545-1205

Attachment Sequence No. **86**

| Name(s) shown on return | Identifying number | | |
|-------------------------|--------------------|---|-------------|
| | | 1 Total eligible access expenditures (see instructions) | |
| | | 2 Minimum amount | \$250 00 |
| | | 3 Subtract line 2 from line 1. If zero or less, enter -0- | |
| | | 4 Maximum amount | \$10,000 00 |
| | | 5 Enter the smaller of line 3 or line 4 | |
| | | 6 Multiply line 5 by 50% (.50) MAXIMUM CREDIT: \$5000.00 | |
| | | 7 Disabled access credit from partnerships and S corporations | |
| | | 8 Add lines 6 and 7, but do not enter more than \$5,000. Partnerships and S corporations, report this amount on Schedule K; all others, report this amount on the applicable line of Form 3800 (e.g., line 1g of the 2006 Form 3800) | |

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IRS TAX CREDITS and DEDUCTIONS

SMALL BUSINESSES

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Credit/Deduction #1

The customer service forms are on shelves behind the customer service desk. Great Products installs a hanging rack that rotates the shelves between the service windows (similar to a dry cleaner rack!). The cost to install this equipment is \$2,800.00. **Great Products takes a \$1,400.00 TAX CREDIT on Form 8826.**

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IRS TAX CREDITS and DEDUCTIONS

SMALL BUSINESSES

Section 190

Architectural and Transportation Tax Deduction

The deduction is taken on the Business Expenses Form

Businesses can elect to deduct the costs of making a facility or public transportation vehicle more accessible and usable by those who are disabled or elderly. You must own or lease the facility or vehicle in connection with your business. You cannot deduct any costs that you paid or incurred to completely renovate or build a facility or public vehicle or to replace depreciable property in the normal course of business.

Deduction Limit

The most you can deduct as a cost of removing barriers (such as walkways, roads, parking lots, walls, equipment or similar barriers), is **\$15,000.00 for any tax year**. However, you can add any costs over this limit to the basis of the property and depreciate these excess costs.

(Adapted from IRS Publication 535: Business Expenses)

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IRS TAX CREDITS and DEDUCTIONS

SMALL BUSINESSES

Section 190

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Great Products hires Sue Jones to handle customer service operations in their retail store. Sue has mobility challenges. Great Products works with an Assistive Technology and Training Specialist from a local Rehabilitation Agency who will help Sue and Great Products find solutions to achieve a successful employment outcome.

Credit/Deduction #2

The customer service forms are on shelves behind the customer service desk. Great Products installs a hanging rack that rotates the shelves between the service windows (similar to a dry cleaner rack!). The cost to install this equipment is \$,2800.00. Great Products took a \$1,400.00 TAX CREDIT on Form 8826. **In addition, they take a \$1,400.00 DEDUCTION on their Business Expenses form attached to the normal filing report.**

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IRS TAX CREDITS and DEDUCTIONS

SMALL BUSINESSES

Section 51 Work Opportunity Tax Credit Forms 8850, 5884 and 3800

Businesses can elect to claim a credit up to \$2,400.00 per qualifying employee that works a minimum of 120 hours in the first year of employment. The credit is 25% of wages for 120 to 400 hours worked, and 40% for qualifying employees who work more than 400 hours in their 1st year of employment.

There are three forms that are required to take this credit:

1. **Form 8850** Pre-Screening Notice and Certification Request for the Work Opportunity Credit
2. **Form 5884** Work Opportunity Credit
3. **Form 3800** General Business Credit

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IRS TAX CREDITS and DEDUCTIONS

SMALL BUSINESSES

Section 51 Work Opportunity Tax Credit Forms 8850, 5884 and 3800

STEP #1

Form 8850 Pre-Screening Notice and Certification Request for the Work Opportunity Credit

The employer gives this form to the local resource agency assisting the new employee in finding employment. The agency then issues the employer a certification. It is a good idea to contact local agencies in advance of hiring new workers so because they will help with certifications.

STEP #2

2. Form 5884 Work Opportunity Credit

The employer uses the certification issued in Step #1 by the referring agency to complete this form.

STEP #3

3. Form 3800 General Business Credit

The employer takes the credit with other credits on the General Business credit Form and attaches the copy of Form 5884 completed in Step #2

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SMALL BUSINESSES

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Credit/Deduction #3

The customer service forms are on shelves behind the customer service desk. Great Products installs a hanging rack that rotates the shelves between the service windows (similar to a dry cleaner rack!). The cost to install this equipment is \$2,800.00. Great Products took a \$1,400.00 TAX CREDIT on Form 8826. In addition, they take a \$1,400.00 DEDUCTION on their Business Expenses form attached to the normal filing report.

Great Products and Sue Jones are a Great Fit! Sue works 600 hours in her first year of employment and earns \$10.00 per hour. This is more than the 400 hour minimum, qualifying for a 40% credit on her wages up to \$2,400.00 **Great Products takes an ADDITIONAL \$2,400.00 TAX CREDIT on Form 5884 and reports it on their General Businesses Credit Form 3800.**

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IRS TAX CREDITS and DEDUCTIONS

SMALL BUSINESSES

TOTAL CREDIT AND DEDUCTIONS

USING the EMPLOYMENT EXAMPLE,

Great Products saved the following in credits and deductions when hiring Sue Jones:

| | |
|---------------------------------|----------------------|
| Credit/Deduction #1 Section 44 | \$1,400.00 Credit |
| Credit/Deduction #2 Section 190 | \$1,400.00 Deduction |
| Credit/Deduction #3 Form 5884 | \$2,400.00 Credit |

The BEST Part!

Great Products didn't have to actually figure out how to use ANY of these forms! When they hired Sue Jones through their local rehabilitation agency, the employer relations specialist helped them figure out and complete all of these forms!

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IRS TAX CREDITS and DEDUCTIONS

ALL BUSINESSES

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IRS TAX CREDITS and DEDUCTIONS

ALL BUSINESSES

Section 190

Architectural and Transportation Tax Deduction

The deduction is taken on the Business Expenses Form

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ALL BUSINESSES

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- 2. Form 5884** Work Opportunity Credit
- 3. Form 3800** General Business Credit

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IRS TAX CREDITS and DEDUCTIONS

ALL BUSINESSES

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STEP #1

Form 8850 Pre-Screening Notice and Certification Request for the Work Opportunity Credit

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STEP #2

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The employer uses the certification issued in Step #1 by the referring agency to complete this form.

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IRS TAX CREDITS and DEDUCTIONS

ALL BUSINESSES

Section 51 Work Opportunity Tax Credit Forms 8850, 5884 and 3800

EMPLOYMENT EXAMPLE:

Great Products hires Sue Jones to handle customer service operations in their retail store. Sue has mobility challenges. Great Products works with an Assistive Technology and Training Specialist from a local Rehabilitation Agency who will help Sue and Great Products find solutions to achieve a successful employment outcome.

Credit/Deduction #2

The customer service forms are on shelves behind the customer service desk. Super Products installs a hanging rack that rotates the shelves between the service windows (similar to a dry cleaner rack!). The cost to install this equipment is \$2800.00. Great Products took a \$1,400.00 TAX DEDUCTION on their Business Expenses form attached to the normal filing report.

Great Products and Sue Jones are a Super Fit! Sue works 600 hours in her first year of employment and earns \$10.00 per hour. This is more than the 400 hour minimum, qualifying for a 40% credit on her wages up to \$2,400.00 **Super Products takes an ADDITIONAL \$2,400.00 TAX CREDIT on Form 5884 and reports it on their General Businesses Credit Form 3800.**

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IRS TAX CREDITS and DEDUCTIONS

ALL BUSINESSES

TOTAL CREDIT AND DEDUCTIONS

USING the EMPLOYMENT EXAMPLE,

Super Products saved the following in Credits and Deductions when Hiring Sue Jones:

| | |
|---------------------------------|----------------------|
| Credit/Deduction #1 Section 190 | \$1,400.00 Deduction |
| Credit/Deduction #3 Form 5884 | \$2,400.00 Credit |

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IRS TAX CREDITS and DEDUCTIONS

Employees with a Disability

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IRS TAX CREDITS and DEDUCTIONS

For the Employee with a Disability...

Employers can help worker's with disabilities by providing them with IRS Tools and Instructions guides on the credits and deductions they are allowed due to their employment and disability status.

One of these credits is the Unreimbursed Employee Business Expenses Form 2106EZ

Employees with a Disability can deduct employment expenses they incur that are not reimbursed by their employer. Examples include:

- Assistive technology
- Supplemental travel expenses (i.e. special transportation needs)
- Special equipment

Refer your employee to IRS Publication #907 available at www.irs.gov

<http://www.irs.gov/formspubs/lists/0,,id=97819,00.html>

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Small, Women and Minority Business

**Small Business
Start-Up Support**

**for Persons with
Disabilities**

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Resources and Contacts

SWAM Small Woman and Minority Owned Business Assistance Program:

www.dmbv.virginia.gov/services.html

This program is designed to assist in the start-up, growth or improvement of small businesses, including those owned by persons with disabilities. **The Commonwealth of Virginia has an on-line registration process for those businesses wishing to compete for state service and resource contracts.**

Assistance may also be found at local Small Business Development Centers, a listing of local offices can be found at <http://www.sba.gov/va/> or by calling (804) 771-2400.

A COMPLICATED PROCESS

Starting any business is a complicated process. Before beginning on-line registrations and the Small, Woman, and Minority business approval process, you should seek assistance from your local Small Business Development Center. These Centers have free, or low-cost, seminars, publications and one-on-one small business advisors who can get you on the right track.

To find a local center near you, look online at:

www.sba.gov

Or call:

1-800-U-ASK-SBA (1-800-827-5722)

Answer Desk TTY: 704-344-6640

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Dispelling Concerns for Employers

MYTHS and FACTS

Adapted from materials developed by the U. S.
Department of Justice, 2006

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MYTHS AND FACTS ABOUT THE AMERICANS WITH DISABILITIES ACT

MYTH: ADA suits are flooding the courts.

FACT: The ADA has resulted in a surprisingly small number of lawsuits -- only about 650 nationwide in five years. That's tiny compared to the 6 million businesses; 666,000 public and private employers; and 80,000 units of state and local government that must comply.

MYTH: The ADA is rigid and requires businesses to spend lots of money to make their existing facilities accessible.

FACT: The ADA is based on common sense. It recognizes that altering existing structures is more costly than making new construction accessible. The law only requires that public accommodations (e.g. stores, banks, hotels, and restaurants) remove architectural barriers in existing facilities when it is "readily achievable", i.e., it can be done "without much difficulty or expense." Inexpensive, easy steps to take include ramping one step; installing a bathroom grab bar; lowering a paper towel dispenser; rearranging furniture; installing offset hinges to widen a doorway; or painting new lines to create an accessible parking space.

MYTH: The government thinks everything is readily achievable.

FACT: Not true. Often it may not be readily achievable to remove a barrier -- especially in older structures. Let's say a small business is located above ground. Installing an elevator would not, most likely, be readily achievable -- and there may not be enough room to build a ramp -- or the business may not be profitable enough to build a ramp. In these circumstances, the ADA would allow a business to simply provide curbside service to persons with disabilities.

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MYTHS AND FACTS ABOUT THE AMERICANS WITH DISABILITIES ACT

MYTH: The ADA requires businesses to remove barriers overnight.

FACT: Businesses are only required to do what is readily achievable at that time. A small business may find that installing a ramp is not readily achievable this year, but if profits improve it will be readily achievable next year. Businesses are encouraged to evaluate their facilities and develop a long-term plan for barrier removal that is commensurate with their resources.

MYTH: Restaurants must provide menus in Braille.

FACT: Not true. Waiters can read the menu to blind customers.

MYTH: The ADA requires extensive renovation of all state and local government buildings to make them accessible.

FACT: The ADA requires all government programs, not all government buildings, to be accessible. "Program accessibility" is a very flexible requirement and does not require a local government to do anything that would result in an undue financial or administrative burden. Local governments have been subject to this requirement for many years under the Rehabilitation Act of 1973. Not every building, nor each part of every building needs to be accessible. Structural modifications are required only when there is no alternative available for providing program access. Let's say a town library has an inaccessible second floor. No elevator is needed if it provides "program accessibility" for persons using wheelchairs by having staff retrieve books.

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MYTHS AND FACTS ABOUT THE AMERICANS WITH DISABILITIES ACT

MYTH: Sign language interpreters are required everywhere.

FACT: The ADA only requires that effective communication not exclude people with disabilities -- which in many situations means providing written materials or exchanging notes. The law does not require any measure that would cause an undue financial or administrative burden.

MYTH: The ADA forces business to spend lots of money hiring unqualified people.

FACT: No unqualified job applicant or employee with a disability can claim employment discrimination under the ADA. Employees must meet all the requirements of the job and perform the essential functions of the job with or without reasonable accommodation. No accommodation must be provided if it would result in an undue hardship on the employer.

MYTH: Accommodating workers with disabilities costs too much.

FACT: Reasonable accommodation is usually far less expensive than many people think. In most cases, an appropriate reasonable accommodation can be made without difficulty and at little or no cost. A recent study commissioned by Sears indicates that of the 436 reasonable accommodations provided by the company between 1978 and 1992, 69% cost nothing, 28% cost less than \$1,000, and only 3% cost more than \$1,000.

MYTH: The government is no help when it comes to paying for accessibility.

FACT: Not so. Federal tax incentives are available to help meet the cost of ADA compliance.
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MYTHS AND FACTS ABOUT THE AMERICANS WITH DISABILITIES ACT

MYTH: Businesses must pay large fines when they violate the ADA.

FACT: Courts may levy civil penalties only in cases brought by the Justice Department, not private litigants. The Department only seeks such penalties when the violation is substantial and the business has shown bad faith in failing to comply. Bad faith can take many forms, including hostile acts against people with disabilities, a long-term failure even to inquire into what the ADA requires, or sustained resistance to voluntary compliance. The Department also considers a business' size and resources in determining whether civil penalties are appropriate. Civil penalties may not be assessed in cases against state or local governments or employers.

MYTH: The Justice Department sues first and asks questions later.

FACT: The primary goal of the Department's enforcement program is to increase voluntary compliance through technical assistance and negotiation. Under existing rules, the Department may not file a lawsuit unless it has first tried to settle the dispute through negotiations -- which is why most every complaint settles.

MYTH: The Justice Department never files suits.

FACT: The Department has been party to 20 suits under the ADA. Although it tries extensively to promote voluntary compliance, the Department will take legal action when entities continue to resist complying with the law.

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MYTHS AND FACTS ABOUT THE AMERICANS WITH DISABILITIES ACT

MYTH: Many ADA cases involve frivolous issues.

FACT: The Justice Department's enforcement of the ADA has been fair and rooted in common sense. The overwhelming majority of the complaints received by the Justice Department have merit. Our focus is on fundamental issues related to access to goods and services that are basic to people's lives. We have avoided pursuing fringe and frivolous issues and will continue to do so.

MYTH: Everyone claims to be covered under the ADA.

FACT: The definition of "individual with a disability" is fraught with conditions and must be applied on a case-by-case basis.

MYTH: The ADA protects people who are overweight.

FACT: Just being overweight is not enough. Modifications in policies only must be made if they are "reasonable" and do not fundamentally alter the nature of the program or service provided. The Department has received only a handful of complaints about obesity.

MYTH: The ADA is being misused by people with "bad backs" and "emotional problems."

FACT: Trivial complaints do not make it through the system. And many claims filed by individuals with such conditions are not trivial. There are people with severe depression or people with a history of alcoholism who are judged by their employers, not on the basis of their abilities, but rather upon stereotypes and fears that employers associate with their conditions.

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Resources and Contacts

Technical Assistance and Supplemental Resources

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SWAM Small Woman and Minority Owned Business Assistance program:

www.dmbv.virginia.gov/services.html

This program is designed to assist in the start-up, growth or improvement of small businesses, including those owned by persons with disabilities. The Commonwealth of Virginia has an on-line registration process for those businesses wishing to compete for state service and resource contracts. Assistance may also be found at local Small Business Development Centers, a listing of local offices can be found at <http://www.sba.gov/va/> or by calling (804) 771-2400.

Your Ticket to Work

Found at www.yourtickettowork.gov, this program helps employers and workers get support for training and/or equipment workers with disabilities may need to perform their jobs.

The Architectural/Transportation Tax Deduction - Section 190 IRS Credit: www.irs.gov

Credit for small businesses with less than \$1 million in revenue and under 30 employees. Employers can receive up to 50% of expenses associated with accommodations for minimum expenses of \$250.00 and a maximum of \$10,250.00.

Work Opportunity Tax Credit: www.irs.gov

Credit for hiring workers who receive social security benefits, are veterans or have a disability. Up to 40% of first \$6,000 in wages for the first year of employment at a minimum of 400 hours of work. 25% credit for 120 to 399 hours of work. Submit form 8850 to local State Employment Security Agency for confirmation of employee status upon hire and mail in within 21 days of the first day of work.

Section 44: www.irs.gov

Another Small Business Only IRS tax credit for up to \$5,000 in structural changes for disability access. (Not applicable to new construction after 1990).

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The Mentor-Protégé Program, P.L. 102-172, Section 8064A:

<http://www.sba.gov/8abd/mentoroverview.html>

Community Rehabilitation Programs (CRPs) which employ people with disabilities and subcontract work from a prime contractor to the U.S. Department of Defense may receive technical assistance in areas such as production, management, financing, etc. The prime contractor (the mentor) is reimbursed by the federal agency for the costs of the technical assistance provided to the protégé.

The Social Security Administration Employment Network Cash Provision: <http://www.ssa.gov/work>

The formula-based cash incentives are contingent upon favorable employment outcomes for people with disabilities, who are then able to forego their income maintenance (SSI and/or SSDI) benefits.

Commonwealth of Virginia

Advocacy and Public Policy Resources:

Virginia Board for People with Disabilities at: www.vaboard.org or by calling Voice: (804) 786-0016

Fax: (804) 786-1118

Toll Free Voice/TTY: 800-846-4464

Find Interpreters, Technical Advisors and Other Expert Advisors www.worksupport.org

Too much to absorb? Confused? There is an EASY SOLUTION!

Contact your local Disability Services Agency for help! Their business services staff are experts!

Go to <http://www.vadrs.org/offices.htm> to find an expert near you!

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Resources and Contacts

Hiring Resources

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HIRING RESOURCES and CONTACTS

All of the local Disability Services agencies have state or federal “parent” organizations or associations.

Visit one of the state or national websites below to obtain a local listing, or call the toll-free numbers provided.

Virginia Resources

- Call your local Chamber of Commerce, they often have the listing
- Call your city or county municipal center for assistance in locating resources
- Check for a Commonwealth of Virginia center near you at:
 - <http://www.vadrs.org/offices.htm>
 - <http://www.disabilityresources.org/VIRGINIA.html>

National Resources

- Disability Info: general referral and information hub www.disabilityinfo.gov
- Disability & Business Technical Assistance Centers (DBTAC) advisement on technical accommodations www.adata.org/dbtac.html
- Employer Assistance Recruitment Network (EARN): free on-line referrals and job postings
- Your Ticket to Work: employer support for training workers with disabilities www.yourtickettowork.gov
- Internal Revenue Service: very helpful information on credits available for hiring and training workers www.irs.gov

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