

Employer Incentives for Hiring People with Disabilities

To help employers capitalize on the value and talent that people with disabilities offer America's workplaces, federal and state governments offer a number of tax credits and incentive programs for employers. Overall, these incentives are intended to serve two purposes:

-  To encourage the hiring of individuals with disabilities
-  To support modifications and accommodations designed to enhance the accessibility of the workplace and productivity of workers with disabilities

Federal Incentives and Programs

Work Opportunity Tax Credit (WOTC)

Eligibility: If your business hires workers who have received Social Security Income (SSI) benefits within 60 days prior to being hired, or who were referred to your business by a vocational rehabilitation (VR) agency, you may be eligible for the WOTC.

How it works: The WOTC reimburses a percentage of worker's wages for up to two years, with a maximum reimbursement of \$2,400 per worker. **Contact your local American Job Center of Vocational Rehabilitation office for assistance** identifying potential hires who qualify for the WOTC and support including case management and accommodation coaching.

Disabled Access Credit: Support for Modifications and Accommodations

Eligibility: If you are a small business (employing fewer than 30 full-time employees or with gross receipts of fewer than \$1,000,000 per year) and have made changes to workspaces that improve Americans with Disabilities Act Amendments Act of 2008 (ADAAA) accessibility requirements, you may be eligible for the Disabled Access Credit.

How it works: Small businesses are eligible for 50% tax credit on "Eligible Access Expenditures" between \$250 and \$10,250 which include physical changes to the workspace, acquiring or modifying equipment, and alternate forms of communication such as sign language interpretation. The credit can be applied to expenditures up to three years in the past and fifteen years in the future for large expenditures. **Contact your local IRS office for more information.**

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Disabled Access Credit: Architectural and Transportation Barrier Removal Deduction

Eligibility: If you are a small business (employing fewer than 30 full-time employees or with gross receipts of fewer than \$1,000,000 per year) and have made modifications to public-use vehicles and facilities to make them more accessible, you may be eligible for the Disabled Tax Credit.

How it works: Small businesses can deduct up to \$15,000 of the cost of projects making public-use vehicles and facilities accessible to persons with disabilities. The deduction can be used toward the purchase of new equipment or construction, or the modification or renovation of owned facilities and applicable purchases include the construction of accessibility ramps, widening doorways, and modifying vehicles to accommodate wheelchair users. **Contact your local IRS office for more information.**

WOTC Extension for Hiring Veterans with Disabilities

Eligibility: If your business hires military veterans with service-connected disabilities through the Veterans Opportunity to Work (VOW) to Hire Heroes Act of 2011, you may be eligible for the WOTC Extension.

How it works: Businesses can claim up to \$4,800 of first-year wage reimbursement for employees with service-connected disabilities if hired within one year of leaving the armed forces. If the employee has been unemployed for at least six months prior to hiring, \$9,800 may be reimbursed. **Contact your local IRS office for more information.**

On-the-Job Training Program for Hiring Veterans with Disabilities

Eligibility: If your business participates in the US Department of Veterans Affairs' Vocational Rehabilitation and Employment Program, you may be able to participate in the On-the-Job Training Program.

How it works: Veterans may be hired at an apprentice wage, with the VR&E Program supplementing the wage up to journeyman's scale and will pay for necessary tools. This incentive is also compatible with the WOTC program. **To learn more, contact your VA Regional Office and speak to the VR&E representative.**

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Special Employer Incentive Program for Hiring Veterans with Disabilities

Eligibility: If your business hires a veteran with “extraordinary obstacles” to employment, you may qualify for the Special Employer Incentive Program.

How it works: VR&E program provides eligible veterans with the opportunity to obtain training and practical experience. Participating employers are eligible for a 50% reimbursement of wages for up to six months. This incentive is also compatible with the WOTC program. **To learn more, contact your VA Regional Office and speak to the VR&E representative.**

Arizona State Incentives and Programs

Arizona Technology Access Program (AzTAP)

How it works: AzTAP provides multiple services to individuals and businesses, including short-term AT loans, consultation for selection and obtaining technology, training, and technical assistance. Services include the Arizona Assistive Technology Exchange, which facilitates equipment exchanges between Arizonans, and Assistive Technology Loans for the purchase of new equipment, including accessible workstations, adjustable/ergonomic chairs, and computer access equipment. **Contact (602) 728-9534 for more details.**

Quality Jobs Tax Credit

How it works: The Quality Jobs Tax Credit encourages business investment in the creation of high-quality employment opportunities, offering a tax credit of \$3,000 per net new qualified employment position created during the taxable year. While not a disability-specific incentives, qualified employees with disabilities may be considered for these positions. **Contact the Arizona Commerce Authority (602-845-1200) for more information.**

Arizona @ Work Innovative Workforce Solutions

How it works: Arizona @ Work, a program through the Arizona Department of Economic Security, provides a variety of assistance to employers seeking and supporting qualified employees with disabilities. **Contact the Arizona Department of Economic Security for more information.**