



Benefits for Employers from Hiring the Uniquely Abled

The human body is incredible. Typically, when one capability is impaired, other capabilities improve. For example, individuals who are deaf often have increased visual and tactile acuity. Because the words we use shape how and what we see, when looking through the lens of the word "disabled," we tend to see what's missing. As a result, we often miss seeing the unique capabilities of people - how they are "uniquely abled".

The goal of The Uniquely Abled Project is to shift the societal paradigm from "disabled" to "uniquely abled". Using this paradigm, we can see the particular strengths of an individual and investigate the jobs where they would excel.

There are numerous financial, non-financial, and legal benefits for employers from hiring the uniquely abled.

Financial Benefits (Federal)

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 persons with disabilities. An eligible small business is one that that earned \$1 million or less or had no more than 30 full time employees in the previous year; they may take the credit each and every year they incur access expenditures. Refer to [Form 8826, Disabled Access Credit](#) (PDF), for information about eligible expenditures.

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. Businesses may claim a deduction of up to \$15,000 a year for qualified expenses for items that normally must be capitalized. Businesses claim the deduction by listing it as a separate expense on their income tax return. Also, businesses may use the Disabled Tax Credit and the architectural/transportation tax deduction together in the same tax year, if the expenses meet the requirements of both sections. To use both, the deduction is equal to the difference between the total expenditures and the amount of the credit claimed. Go to <http://www.dol.gov/odep/ietoolkit/publications/186.pdf> for more information.

Work Opportunity Credit

The Work Opportunity Credit provides eligible employers with a tax credit 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.” An employee with a disability is one of the targeted groups for the Work Opportunity Credit, provided the appropriate government agencies have certified the employee as disabled. The credit is available to the employer once the employee has worked for at least 120 hours or 90 days. Employers claim the credit on [Form 5884, Work Opportunity Credit](#) (PDF). Go to https://www.irs.gov/irb/2015-10_IRB/ar09.html for more information

Small Business Tax Credit: (IR Section Code 44, Disabled Access Credit)

Small businesses may take an annual tax credit for making their businesses accessible to persons with disabilities. Go to <http://www.dol.gov/odep/ietoolkit/publications/186.pdf> for more information.

A Useful Tool

Hire Gauge illustrates the tax savings that can accumulate when a company hires a disabled employee, which for a typical large business can reach \$31,800 per hire. Think Beyond the Label is funded by Health & Disability Advocates, a Chicago-based policy and advocacy organization, and 40 social services agencies across the country that provide assistance to the disabled. Hire Gauge, which is available at thinkbeyondthelabel.com, asks users a series of questions about their business and disability hiring practices, and calculates the cash incentives for which the business is eligible. The tool focuses on three federal tax incentive programs: the Work Opportunity Credit, which can provide a maximum \$2,400 tax credit; the Disabled Access Credit, which helps small business defray the costs of providing special equipment, sign language interpreters or other expenses for the disabled; and the Architectural Barrier Removal Tax Deduction, which provides a deduction of up to \$15,000 for the removal of architectural and transportation barriers to persons with disabilities and senior citizens. For more information go to <http://www.thinkbeyondthelabel.com/learning-tools/hiregauge.aspx>

Financial Benefits (California)¹

Department of Rehabilitation

Funding is available to employers through the Department of Rehabilitation to help offset the cost of providing [on-the-job training](#) to a qualified job seeker employed from its consumer database. For more information go to <http://www.dor.ca.gov>

Industrial Development Revenue Bond Program

[Industrial Development Bonds](#) (IDBs) are tax-exempt securities issued up to \$10 million by a governmental entity to provide money for the acquisition, construction,



rehabilitation and equipping of manufacturing and processing facilities for private companies. IDBs can be issued by the I-Bank, local Industrial Development Authorities, or by Joint Powers Authorities.

Constructing a manufacturing facility that is ADA compliant is an appropriate use of the proceeds from this bond program.

Supported Employment Services

[Supported Employment](#) (SE) services through the Department of Rehabilitation can be provided through the vocational rehabilitation program. SE services are aimed at finding and keeping competitive work in a community integrated work setting for persons with severe disabilities who need ongoing support services to learn and perform the work.

Workforce Development

[Workforce Development](#) is the Department of Rehabilitation's employer outreach program designed to build collaborative partnerships that create staffing solutions for California businesses. The Workforce Development Section develops and coordinates linkages with the business community in order to increase meaningful employment opportunities for individuals with disabilities.

Full-Time On-Site Job Coach

For every three individuals hired for at least 30 hours/week, the State of California pays for a free on-site job coach.

Non-Financial Benefits

Survey analysis of organizations that employ uniquely abled people found:

- Companies hire uniquely abled people for business reasons and are rewarded with business benefits. Multiple dividends are cited, including the addition of highly motivated employees, demonstrating an inclusive and diverse culture that's attractive to critical talent pools, and improving customer satisfaction. Employers typically report significantly improved plant-wide morale and productivity. "People are a little more happy to go to work or feel better about the organization."
- The profile of a uniquely abled worker reads like that of an ideal employee. Descriptors include: dependable, engaged, motivated, great attendance, attention to work quality, and high productivity.
- Positive reactions from employers abound. Nearly three-quarters of those surveyed say hiring uniquely abled workers has been a positive experience, and of those, nearly one-third say the experience has exceeded their expectations.



- Challenges are fewer than expected and resources are greater than anticipated. Employers report minimal difficulty with preconceived challenges, while support resources for a successful placement—like job profile matching and guided onboarding—are readily available.

In some cases, especially for high-functioning people with autism, for example, employers may find that uniquely abled workers actually do a better job than neurotypical workers. A person who is exceptionally good at focusing on numbers, for example, may prove valuable for jobs that require working with a lot of data.

A study found that by hiring uniquely abled people, organizations have gained dependable, motivated employees who deliver observable business benefits and help their employers create inclusive cultures that attract desirable talent pools. The benefits go beyond providing employment to uniquely abled people; they impact business goals and culture.²

Legal Benefits

Section 503 of the Rehabilitation Act³

The new guidelines, effective in March 2014, call for employers who are federal contractors or sub-contractors to allot 7% of their workforce to individuals with disabilities.

For additional information contact info@uniquelyabledproject.com.

Notice: the purpose of this document is only to summarize various benefits available to employers who hire the uniquely abled. It should not be used as a reliable source for legal or accounting advice. Please check with your accountant on the details of applicability and how to apply for the financial incentives.

¹ Incentives for the various states may be accessed at http://www.employmentincentives.com/incentives_listing.htm

² <http://www.imintohire.org/wp-content/uploads/2014/09/Employing-People-with-Intellectual-and-Developmental-Disabilities-i4cp-2014.pdf>

³ <http://www.dol.gov/ofccp/regs/compliance/section503.htm>