

# The ADA & Reasonable Accommodations: Developing a Process in 2020

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## MI HIDDEN TALENT WORKSHOP



Robin Jones, Project Director and Principal Investigator

Lolita Davis, Outreach & Education Coordinator

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EEOC Strategic  
Enforcement Plan (SEP)

<b>SEP#1</b> Eliminating	Eliminating Barriers In Recruitment & Hiring
<b>SEP#2</b> Protecting	Protecting Immigrant, Migrant & Other Vulnerable Workers
<b>SEP#3</b> Addressing	Addressing Emerging & Developing Issues
<b>SEP#4</b> Enforcing	Enforcing Equal Pay Laws
<b>SEP#5</b> Preserving	Preserving Access To The Legal System
<b>SEP#6</b> Preventing	Preventing Harassment Through Systemic Enforcement & Targeted Outreach

# Eliminating Barriers In Recruitment & Hiring

## Focus on class-based recruitment & hiring practices

- Exclusionary policies & practices
- Channeling/steering workers
- Job segregation
- Restrictive application processes (including inaccessible ones for individuals with disabilities)
- Screening tools that disproportionately impact workers because of their protected status



# Addressing Emerging & Developing Employment Discrimination Issues

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## *The Intersection of the ADAAA & PDA*

Examples include: gestational diabetes, preeclampsia, post-partum depression

Accommodating pregnancy-related disabilities under the ADAAA & the PDA

- Young v. UPS
  - “Women affected by pregnancy, childbirth, or related medical conditions shall be treated the same for all employment-related purposes...as other persons not so affected but *similar in their ability or inability to work*, and nothing in section 703(h) of this title shall be interpreted to permit otherwise. . . .”



# Addressing Emerging & Developing Employment Discrimination Issues

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*The Americans with Disabilities Act (ADA)*

Inflexible Leave Policies Under the ADAAA

- Individualized Assessment

Qualification Standards v. Essential Functions

- Job Analysis v. Job Description
- *EEOC Sues Grand Hyatt for Disability Discrimination*



# Americans with Disabilities Act (ADA)

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The ADA prohibits discrimination against applicants and employees who meet the statute's definition of a "qualified individual with a disability."

- Has a physical or mental condition that substantially limits his or her ability to perform a "major life activity" such as hearing, seeing, walking, communicating or learning;
- Has a history of living with a disability, such as cancer in remission; or
- Has (*or is believed to have*) a physical or mental impairment that is expected to last six months or longer.

# Qualified Individual with a Disability

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A “qualified” individual with a disability can:

(1) satisfy the requisite skill, experience, education and other job-related requirements; and

(2) perform the essential functions of a position with or without reasonable accommodation.

# Americans with Disabilities Act

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Conditions that qualify as disabilities under the ADA include:

- AIDS and its symptoms
- Asthma
- Blindness and other significant visual impairments
- Cancer
- Cerebral palsy
- Depression
- Bipolar
- Anxiety
- Post-traumatic stress disorder

# Americans with Disabilities Act

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Not all medical conditions qualify as disabilities under the ADA

For example:

- Colds
- Broken bones
- Common vision impairments (i.e. nearsightedness and farsightedness) are not considered disabling conditions.

# Are You Covered?

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The ADA applies to employers **that have 15 or more employees** (Full-time and Part-time employees).

- ❖ Private Employers
- ❖ State & Local Governments
- ❖ Employment Agencies, Labor Organizations
- ❖ Profit And Non-profit Organizations

# Are You Covered?

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## **Exemptions:**

- ❖ 14 or fewer employees or is in business for less than 20 weeks a year.
- ❖ Businesses entirely owned by a federally-recognized Native American tribe.
- ❖ Independent contractors.
- ❖ Religious entities such as churches, are exempt from compliance with the provisions of the ADA that apply to private employers.
- ❖ Tax-exempt private membership clubs.

# Are You Covered?

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## Less Than 15 Employees

### **The Persons with Disabilities Civil Rights Act 220 of 1976, as amended.**

- Complaints must be filed with the Michigan Department of Civil Rights within **180 days** following the alleged act of discrimination. Complaints more than 180 days that do not also fall under federal jurisdiction may be filed in State Court within three years.
- Complaints may be filed in State Court without first filing with the Michigan Department of Civil Rights.

# Implications of the ADAAA

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Did employee need the accommodation?

Could accommodation be provided absent undue hardship?

Was direct threat standard satisfied?



# What is a Reasonable Accommodation

## Applicant/Employee

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*A reasonable accommodation* is an alteration in the way certain things are normally done, that is necessary in order for the disabled person to do his/her job well.

Reasonable accommodations include changes that do not pose an undue hardship on the employer.

# What is a Reasonable Accommodation

## Applicant/Employee

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### **Examples include but are not limited to:**

- Adjusting or modifying tests and training materials
- Allowing the use of a job coach
- Modifying or acquiring equipment or devices
- Making an exception to a policy or procedure
- Modifying work schedules
- Providing qualified readers or interpreters
- Restructuring of job
- Permitting use of accrued leave and unpaid leave
- Reassignment to a vacant position
- Working from home

# What is a Reasonable Accommodation

## Applicant/Employee

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**Example A:** An employee with a hearing disability must be able to contact the public by telephone. The employee proposes that he use a TTY to call a relay service operator who can then place the telephone call and relay the conversation between the parties. This is "reasonable" because a TTY is a common device used to facilitate communication between hearing and hearing-impaired individuals. Moreover, it would be effective in enabling the employee to perform his job.

# Factors to Consider in Determining Essential Function:

## Supporting Evidence

Whether the job exists to perform the function

Whether there are others who can perform the function

Whether the job is specialized

Evidence of Whether Function is Essential

# Factors to Consider in Determining Essential Function:

## Supporting Evidence

### Evidence of Whether Function is Essential

- employer judgment
- terms of a written job description
- terms of a collective bargaining agreement
- amount of time spent performing the function
- consequences of not performing the function
- experience of current and previous employees in the job

An employer never has to reallocate essential functions as a reasonable accommodation, but can do so if it wishes.

# What is a Sensory Impairment

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Sensory impairment is when one of your senses; sight, hearing, smell, touch, taste and spatial awareness, is no longer normal.

**Examples**- If you wear glasses you have a sight impairment. If you find it hard to hear or have a hearing aid then you have a hearing impairment.

A person does not have to have full loss of a sense to be sensory impaired.

# What is a Autism Spectrum Disorder (ASD)?

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People with ASD have difficulty with social skills (including verbal and non-verbal communication). This can include difficulties understanding and predicting other people's behavior (recognizing other people's emotions/feelings and expressing their own), making sense of abstract ideas and imagining situations outside their immediate daily routine.

# Types of Accommodations for Autism Spectrum Disorder (ASD)

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- Using clear language
- Buddy or mentoring schemes with a circle of friends, or peer-tutoring
- Building on strengths and self esteem
- Pictorial or visual timetables
- Structuring of teaching and leisure time, including social-time-support at lunch/break times
- Friendship support networks
- Prevention of teasing and bullying
- Planned transitions
- Phased, positive, implementation of new experiences
- Providing help in finding opportunities to make friends required for some adults

# Requesting Reasonable Accommodation

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Generally, individual w/ disability must request R/A  
Request for some change in the workplace or in the way things are done that's needed because of medical condition

- ❖ Does not have to be in writing
- ❖ Does not have to use “magic words”
- ❖ May come from a third party (e.g., an employee's family member or doctor)



***An employer may ask the individual to fill out a form or submit the request in written form, but the employer cannot ignore the initial request. An employer also may request reasonable documentation that the individual has an ADA disability and needs a reasonable accommodation.***

# Requesting Reasonable Accommodation

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**Example A:** An employee tells her supervisor, "I'm having trouble getting to work at my scheduled starting time because of medical treatments I'm undergoing." This is a request for a reasonable accommodation.

**Example B:** A new employee, who uses a wheelchair, informs the employer that her wheelchair cannot fit under the desk in her office. This is a request for reasonable accommodation.

**Example C:** An employee tells his supervisor that he would like a new chair because his present one is uncomfortable. Although this is a request for a change at work, his statement is insufficient to put the employer on notice that he is requesting reasonable accommodation. He does not link his need for the new chair with a medical condition.

# Requesting Reasonable Accommodation

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While an individual with a disability may request a change due to a medical condition, this request does not mean that the employer is required to provide the change. ***A request for reasonable accommodation is the first step in an informal, interactive process*** between the individual and the employer.

# Interactive Process

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- To determine the appropriate reasonable accommodation it may be necessary for the covered entity to initiate an informal, interactive process with the individual with a disability in need of the accommodation.
- This process should identify the precise limitations resulting from the disability and potential reasonable accommodations that could overcome those limitations.

29 C.F.R. § 1630.2

# Interactive Process Steps

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Step 1: Recognizing an Accommodation Request

Step 2: Gathering Information

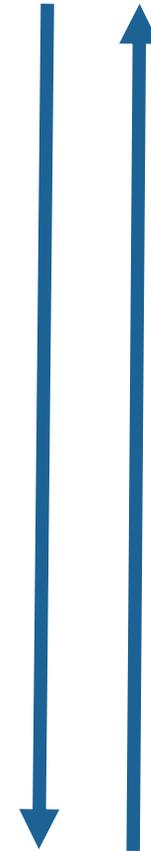
Step 3: Exploring Accommodation Options

Step 4: Gathering Information

Step 5: Implementing the Accommodation

Step 6: Monitoring the Accommodation

**SUCCESSFUL ACCOMMODATION**



# Responding to Accommodation Requests

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**How quickly must an employer respond to a request for reasonable accommodation?**

- An employer should respond ***expeditiously*** to a request for reasonable accommodation. If the employer and the individual with a disability need to engage in an ***interactive process, this too should proceed as quickly as possible.***
- Similarly, the employer should act promptly to provide the reasonable accommodation. ***Unnecessary delays can result in a violation*** of the ADA.

# Responding to Accommodation Requests

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**Example A:** An employee who is blind requests adaptive equipment for her computer as a reasonable accommodation. The employer must order this equipment and is informed that it will take three months to receive delivery.

# Types of Reasonable Accommodations Related to Service Animals

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Often businesses such as stores, restaurants, hotels, or theaters have policies that can exclude people with disabilities.

- **For example**, a "no pets" policy may result in staff excluding people with disabilities who use dogs as service animals.

A clear policy permitting service animals can help ensure that staff are aware of their obligation to allow access to customers using service animals. Under the ADA's revised regulations, the definition of "service animal" is limited to a dog that is individually trained to do work or perform tasks for an individual with a disability. The task(s) performed by the dog must be directly related to the person's disability.

# Interviewing Individuals with a Disability

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**Examples of prohibited questions during the pre-offer period include:**

- Do you have a heart condition?
- Do you have asthma or any other difficulties breathing?
- Do you have a disability which would interfere with your ability to perform the job?
- How many days were you sick last year?
- Have you ever filed for worker's compensation? Have you ever been injured on the job?
- Have you ever been treated for mental health problems?
- What prescription drugs are you currently taking?

# Interviewing Individuals with a Disability

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**Example:** An employer is impressed with an applicant's resume and contacts the individual to come in for an interview. The applicant, who is deaf, requests a sign language interpreter for the interview. The employer cancels the interview and refuses to consider further this applicant because it believes it would have to hire a full-time interpreter.

# Reasonable Accommodation During Hiring

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The ADA requires that employers give application tests in a format or manner that does not require use of your impaired skill, unless the test is designed to measure that skill.

**For example:** An employer gives a written test for a proofreading position. The employer does not have to offer this test in a different format (e.g., orally) to an applicant who has dyslexia because the job itself requires an ability to read.

# Asking For A Reasonable Accommodation During The Interview Process

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It is best to let an employer know as soon as an applicant realize that they will need a reasonable accommodation for some aspect of the hiring process. An employer may also need advance notice to arrange an accessible location for a test or interview.

The applicant must:

- Inform the employer you need some sort of change or adjustment to the application/interviewing process because of your medical condition.
- The employer may need to discuss your request more fully in order to understand your disability and need for an accommodation.
- You should respond to the employer's questions as quickly as possible explain how the proposed accommodation would enable you to participate fully in all aspects of the application and interviewing process.
- Employer has to offer an accommodation that will meet your needs.
- Employer cannot withdraw the job offer solely because you revealed you have a disability.

# Walmart's Elimination of Greeters May Open New Front on ADA Law

March 05, 2019

*Changed job descriptions spell trouble*

*Uphill battle ahead for employees in court, attorneys say*

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Current  
Case Law



# Best Practices Employers Can Implement

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To ensure a level playing field for applicants with disabilities, employers should:

- ❖ Ensure that job announcements posted on job boards and social/professional networking sites are in format that are accessible to jobseekers with disabilities.
- ❖ Indicate on job announcements that qualified individuals with disabilities are encouraged to apply and that reasonable accommodations will be provided.
- ❖ Ensure online application systems, including on-line pre-employment tests are accessible to candidate with disabilities.
- ❖ Confirm that interview locations are physically accessible.
- ❖ Inform all applicants ahead of time what the interview process may include and provide them with the opportunity to request a reasonable accommodation, if needed.

# Best Practices Employers Can Implement

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To ensure a level playing field for applicants with disabilities, employers should (continued):

- ❖ Hold supervisors accountable for implementing management practices that support diversity;
- ❖ Ensure all online professional development classes and materials are fully accessible;
- ❖ Reserve a portion of employee training funds to provide disability related accommodations for training opportunities;
- ❖ Offer specialized leadership programs for employees with disabilities similar to existing leadership programs for other traditionally underrepresented groups;
- ❖ Ensure workplace events are accessible to employees with disabilities.

# Conduct Standards

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## **When Disability Causes/Contributes to Misconduct**

- An employer may discipline an employee with disability if the conduct standard at issue is job-related and consistent with business necessity
- **AND** if other employees are held to the same standard

## **Form of reasonable accommodations related to job performance:**

Job restructuring includes modifications such as:

- reallocating or redistributing marginal job functions that an employee is unable to perform because of a disability; and
- altering when and/or how a function, essential or marginal, is performed.

# What about Termination for Legal, Prescription Medication?

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- Is employee taking prescription medication for a disability?  
Broad definition of disability under ADAAA
- Would allowing employee to take her medication be a reasonable accommodation?
- Does employee's use present direct threat?  
Individualized assessment
- Gravity and likelihood of harm based on objective evidence.
- Are there other reasonable accommodations available that would allow employee to perform essential functions safely?

# The ADA Contains Strict Confidentiality Requirements

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Employees do not have a right to know about co-worker's medical condition and disability even when reasonable accommodations that affect them are involved.

Medical information must be kept confidential, with certain exceptions. The confidentiality requirements protect both information voluntarily revealed as well as information revealed in response to an employer's written or oral questions or during a medical examination.

# The ADA Contains Strict Confidentiality Requirements

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An employer may share medical information with other decision-makers involved in the hiring process who need it so they can make employment decisions consistent with the ADA. The ADA also permits an employer to share medical information with the following individuals:

- supervisors and managers may be told about necessary restrictions on the work or duties of an employee and about reasonable accommodations;
- first aid and safety personnel may be told if the disability might require emergency treatment;
- government officials investigating compliance with the ADA;
- state workers' compensation offices, state second injury funds, or workers' compensation insurance carriers.

# Retaliation Under The ADA

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In addition to mandating reasonable accommodation for disabled employees, the law also prohibits employers from retaliating against employees who request accommodation under the ADA. The EEOC defines retaliation as an adverse action against a covered individual because he or she engaged in a protected activity. In the case of ADA retaliation, a protected activity would be seeking reasonable accommodation under the ADA.

# Retaliation Under The ADA

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## **Examples of retaliation include:**

- Terminating or denying promotion
- Threatening, conducting unjustified negative evaluations
- Providing unjustified negative references
- Conducting increased surveillance and monitoring of an employee
- Making unfounded charges against employees that could deter them from exercising their rights under the act

# What Pitfalls Do Small Businesses Need to Avoid with Regard to ADA Compliance?

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**Failing to document ADA policies and procedures** – Small businesses that are subject to the ADA should develop employee handbooks that describe the ADA's protection, require disclosure of disabling conditions to human resources (HR) personnel or supervisors, and outline the process for seeking reasonable accommodations. Businesses should employ policies and procedures for ensuring ADA compliance at the management level as well.

**Failing to document reasonable accommodations** – The decision to provide a reasonable accommodation for a disabled employee should be documented, in addition to the accommodation itself. Businesses should also document the employee's acknowledgement and acceptance of the accommodation.

# What Pitfalls Do Small Businesses Need to Avoid with Regard to ADA Compliance?

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**Making medical determinations of disability** – Employers must avoid making medical determinations. The question of whether an employee is disabled should be answered by the employee's doctor, not his or her employer.

**Imposing attendance-related discipline** – Employees' attorneys will often try to use attendance-related discipline as direct evidence of disability-based discrimination. All decisions regarding employee discipline must be carefully considered and clearly based on factors other than the employee's physical or mental condition.

# What Pitfalls Do Small Businesses Need to Avoid with Regard to ADA Compliance?

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**Applying disciplinary policies non-uniformly** – With regard to all forms of discipline, non-uniform application is one of the surest ways to generate complaints among allegedly disparately-treated employees.

**Documenting concerns regarding disabilities and reasonable accommodations** – While documenting compliance efforts is a good idea, documenting *concerns* about issues with potential ADA-related implications is not. An email chain discussing concerns regarding an employee's inability to perform the job due to a disability may not be viewed favorably in a subsequent EEOC discrimination proceeding.

# Reasonable Accommodation Policy

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Every employee handbook should have a policy preventing discrimination and harassment in the workplace. These policies generally cover several protected groups including individuals with disabilities under the Americans with Disabilities Act (ADA). However, employers need to take their handbook one step further and create a policy that addresses accommodations in the workplace for disabled applicants and employees.

# Reasonable Accommodation Policy

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## **Terms you should have in your accommodations policy:**

- The policy should be directed toward “qualified individuals with disabilities.”
- The policy should confirm that the employer will provide reasonable accommodations to disabled applicants or employees if the accommodation would allow the individual to perform the essential functions of his or her job, unless doing so would create an undue hardship.
- The policy should advise the employee that he or she is responsible for requesting a reasonable accommodation
- The policy should identify the specific individual or position to contact regarding accommodations.
- The procedures for requesting an accommodation should be clearly stated in the policy including the requirement that requests be submitted in writing.
- The policy should confirm that the employer has the right to request medical information concerning the employee’s disability and need for an accommodation.

# Reasonable Accommodation Policy

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Once a request for an accommodation is received pursuant to the employer's policy, the interactive process must be initiated with the employee to fully explore accommodations in the workplace. When questions surface regarding requests for accommodations or an employer's legal obligations, it is recommended that employment counsel should be contacted at the outset to provide guidance regarding the process.

**What to avoid when creating an employee handbook** - A poorly worded, inconsistently implemented, or inaccurate handbook can invite problems with human resources management and may be an easy target for a plaintiff's attorney, if and when the business faces employment-related litigation.

Here are some common mistakes businesses make when drafting their own employee handbook:

**Choosing a "one-size-fits-all" template.** All businesses are not alike. Simply copying the contents of another company's employee handbook — or downloading a generic version found online — are unlikely to satisfy the particular HR needs of your workforce.

# Reasonable Accommodation Policy

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**Failure to include at-will disclaimers.** Where permitted by law, a handbook should state in clear language that the employment relationship is at-will, and that the handbook itself doesn't represent any sort of binding employment contract. A handbook lacking an explicit at-will employment statement — outlining the employer's right to terminate an employee at any time, with or without cause — may prove problematic if faced with a wrongful discharge suit or breach of contract allegation.

**Including policies that are either too specific or too broad.** One of the objectives of an employee handbook is to include policies that address most workplace situations. Rigid policies may be counterproductive, however, because they can eliminate your flexibility in certain circumstances. Overly broad policies, on the other hand, can make employee accountability difficult to identify and enforce.

**Not explaining policies in reader-friendly language.** Wording that's too technical can cause confusion and make enforcement of your policies a source of employee discontent. It's important that policies are stated in simple, clear language.

# Reasonable Accommodation Policy

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**Failing to include an anti-harassment policy.** Regardless of your company's size, be proactive in this area by developing a policy against harassment in the workplace. Be sure to include reporting procedures and a commitment to timely investigation of any reports of harassment in the workplace.

**Overlooking a policy on company rules regarding the use of computers and social media.** If you want employees to know you have the right to monitor their email communications and social media activity, prominently set those expectations of privacy in the employee handbook.

# Employment of Individuals with Disabilities

- Active recruitment program which includes individuals with disabilities.
- When hiring consider the employee's qualifications. Keep the disability and need for accommodation out of the selection process.
- Ensure that qualification requirements are job-related.
- All federal agency programs, training, events, and any other activities must be fully accessible to all employees and any guests.

## **Major barriers to employment reported by individuals with disabilities are:**

- Negative attitude of hiring officials, supervisors, and /or co-workers.
- Management's lack of knowledge about appropriate hiring and conversion authorities
- Agency unwillingness to provide reasonable accommodation or physical accessibility

Treat individuals with disabilities same as other employees, with respect.

# Employer Takeaways

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- ❖ Determine whether or not an employee requires an accommodation. Actually talk to the employee about this, i.e., **engage** in an “interactive discussion.”
- ❖ **Determine what your employee needs and what you, as the employer, can provide without undue hardship to your business.**
- ❖ Once you’ve had this sit-down with your employee and the employee agrees that he/she would benefit from certain reasonable accommodations, consider whether you need to request any functional limitations, caused by the disability, from an employee’s medical provider so as to understand the employee’s difficulties, how accommodations could alleviate an employee’s limitations, and which accommodations may be appropriate.

# Employer Takeaways

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- ❖ A wide range of reasonable accommodations is likely to exist. Check the [EEOC](#) website, the Job Accommodation Network (JAN), or consult with an employment attorney.

**Document** any interactions with the employee, and remember that the ADA duty to **engage** in an **interactive process** to determine how best to accommodate an employee with a disability is an ongoing one.

Check your handbook policies for inflexibility. Modification of a workplace policy may be a reasonable accommodation for a disabled employee.

# How Do Title I-Employment and Title III- Places of Public Accommodation Intersect?

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**Title I** – Covers private employers of 15 or more employees

(Less than 15 would have coverage under the State of Michigan Civil Rights Law)

**Title III** – Covers ANY size business regardless of the number of employees that they have

**Example:** A small convenience store with 10 employees would not be covered under Title I of the ADA **BUT** because they are engaged in sales/service would have obligations under Title III of the ADA

- Accessible Parking

- Accessible Entrance

- Accessible Path of Travel within the facility

- Accessible checkout counter

- Accessible Public Restroom (if provided)

- Effective Communication

- Modification of Policy and Procedures

# Undue Hardship

Definition - an "action requiring significant difficulty or expense" when considered in light of a number of factors.

- Hardship can be financial and/or administrative

Factors –

- Nature and cost of the accommodation;
- The overall financial resources of the organization making the accommodation in terms of # of people employed, effect of the accommodation on the resources of the facility (Includes overall organization if part of a larger entity);
- Type of Operations including geographic separateness and administrative and fiscal relationship
- Affect of the accommodation on the operations.

Determination of undue hardship is made on a case by case basis

Cost benefit analysis does not apply to determining whether or not an accommodation poses an “undue hardship”

Availability of tax benefits and other sources for addressing the provision and cost of accommodations must be taken into consideration when arguing undue hardship

# Direct Threat

Definition: A “significant risk of substantial harm to health or safety of self or others that cannot be eliminated or reduced by reasonable accommodation”.

Requires an individualized assessment about the employees ability to perform the essential functions of the job safely, considering reasonable medical judgment that relies on the most current medical knowledge and/or the best available objective evidence.

Factors to consider:

- Duration of the risk;
- Nature and severity of the potential harm;
- Likelihood the potential harm will occur;
- Imminence of harm
- Availability of any “reasonable accommodation” that would eliminate or reduce the risk of harm

# Tax Benefits Available to Employers & Businesses

**Work Opportunity Tax Credit (WOTC)** - Federal tax credit available to employers for hiring individuals from certain targeted groups who have consistently faced significant barriers to employment.

- Disabled Veteran
- Vocational Rehabilitation Referral
- Supplemental Security Income (SSI) recipient

## **Disabled Access Credit – IRS Code 44**

- Eligible Businesses
  - Those with \$1,00,000 or less gross revenues in the preceding tax year, or
  - Those with 30 or fewer employees in the preceding tax year
- Maximum \$5,000 Tax Credit (plus first \$250.00 out of pocket before tax credit applies)

## **Architectural and Transportation Barriers Removal Tax Deduction – IRS Code 190**

- Eligible Businesses – No size or \$ limit
- Maximum \$15,000 per year for qualified expenses

# Examples

## Work Opportunity Tax Credit (WOTC) –

- Employer hires an individual who is referred by the State/Local Vocational Rehabilitation Agency -
  - 40% of the first \$6000 for Vocational Rehab and SSI candidates can be applied as a Tax Credit
    - =\$2,400
- Employer hires an individual who is a qualified veteran with a disability –
  - May apply between \$2,400 and \$9,600 tax credit for Disabled Veteran depending on their status (length of time since discharge, length of time unemployed, etc.)
- Employee must work 90 days or at least 120 hours for the employer to be eligible for the tax credit
- An eligible employer must file a form to have the employee certified eligible for the credit with the state workforce agency within 28 days after the eligible worker begins work.

# Examples

## Disabled Tax Credit – IRS Code 44

- Employer purchases equipment for a reasonable accommodation = \$2000
  - Employer pays first \$250.00 and can apply the remaining \$1,750 is eligible for the tax credit of 50% = \$875.00 Tax Credit
- Employer contracts for sign language interpreter services for a staff member during the past tax year = \$3000
  - Employer pays first \$250 and can apply the remaining \$2,750 is eligible for the tax credit of 50% = \$1375 Tax Credit

## Architectural and Transportation Barrier Removal Tax Deduction – IRS Code 190

- Employer removes a series of physical barriers in the workplace as a reasonable accommodations for employees = \$12,000
  - Employer is able to apply the full \$12,000 as a tax deduction
- Employer installs hand controls in a fleet vehicle that will be used by an employee with a disability = \$2,500
  - Employer is able to apply the full \$2,500 as a tax deduction

# U.S. Equal Employment Opportunity Commission

Contact  
Information &  
Resources



**Training/Questions?**

**Lolita Davis**

**Outreach & Education Coordinator**

**Detroit Field Office**

**(313)226-3783 (office)**

**313 408-5751 (mobile)**

**Lolita.davis@eeoc.gov**

**[www.eeoc.gov](http://www.eeoc.gov)**

## Contact Information & Resources



### **Training/Questions?**

**Robin Jones**  
**Director**

**800-949-4232 (Tollfree)**

**312- 996-1059 (Office Direct)**

**312-208-0754 (Cell)**

**guiness@uic.edu**

**[www.adagreatlakes.org](http://www.adagreatlakes.org)**