

# **A Ready-Reference Guide for Illinois Businesses**

## **People with Disabilities, Employment, and the Workplace**

Includes:

- The Americans with Disabilities Act
- Interviewing Tips
- What is a Reasonable Accommodation and How to Make One
- Tax Incentives & More

DHS Illinois Department of Human Service, Division of Rehabilitation Services

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People with Disabilities, Employment,  
& the Workplace:

A Ready-Reference Guide for Illinois Businesses

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# INTRODUCTION

## **Purpose**

This Ready Reference Guide was designed with businesses in mind. It gives them a user-friendly way to have many of their questions answered regarding laws impacting people with disabilities, helpful interviewing techniques, and information to assist in understanding “reasonable accommodations,” as well as providing information on tax incentives for businesses who hire people with disabilities in Illinois.

## **Acknowledgements**

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## **About the Authors**

John M. Eckert served as the Executive Director of the Statewide Independent Living Council of Illinois. He has since worked for the Illinois Department of Human Services/Division of Rehabilitation Services and the Illinois Department on Aging.

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# LEGAL DEFINITIONS OF DISABILITIES

This section examines the legal definitions of disability. For a broader look at what constitutes a disability, Examples of Disabilities later in this booklet.

There is more than one legal definition of disability established under federal and state law. An individual may be “disabled” under the Americans with Disabilities Act but not by the Illinois Department of Human Services’ Division of Rehabilitation Services. Some laws specify that a person’s disability must meet or pass a specific threshold to qualify under that law. For example, not all people who have a heart condition qualify for services under some laws.

Below are examples of how different laws define disability.

## **Americans with Disabilities Act (ADA)**

Under the ADA, an individual with a disability is a person who: A. has a physical or mental impairment that substantially limits one or more major life activities; B. has a record of such an impairment; or C. is regarded as having such an impairment. ([www.ada.gov](http://www.ada.gov))

## **Social Security Administration (SSA)**

"Disability" under Social Security is based on your inability to work. We consider you disabled under Social Security rules if: A. The person cannot do work that you did before; B. SSA decides that you cannot adjust to other work because of your medical condition(s); and, C. Your disability has lasted or is expected to last for at least one year or to result in death. This is a strict definition of disability. ([www.ssa.gov](http://www.ssa.gov))

## **Rehabilitation Act of 1973 (as amended)**

The term "disability" means; A. a physical or mental impairment that constitutes or results in a substantial impediment to employment; or, B. for purposes of sections 2, 14, and 15, and titles II, IV, V, and VII, a physical or mental impairment that substantially limits one or more major life activities. (<http://www.access-board.gov/enforcement/Rehab-Act-text/intro.htm>)

## **Workforce Investment Act**

Under the Workforce Investment Act regulations, a person is considered disabled if they cannot engage in any substantial gainful activity (SGA) because of a medically determinable physical or mental impairment(s) that:: A. is expected to result in death, or, B. has lasted or is expected to last for a continuous period of not less than 12 months. Note: There is a separate definition of disability for children (under age 18) who are applying for the SSI program. A disabled child also qualifies for the SSI employment

supports.  
<http://www.socialsecurity.gov/redbook>

# THE ADA

The Americans with Disabilities Act (ADA) became law on July 26, 1990. Its purpose is to make society more open to people with disabilities. It is a civil rights law and is similar to the laws for people of color in that they ensure access to all aspects of society and prohibits discrimination. The ADA is divided into five (5) Titles:

## *Title I: Employment Regulations*

Title I requires employers with 15 or more employees to provide equal employment opportunities for individuals with disabilities. Employers may hire, fire, and promote the most qualified individual, regardless of his/her disability. It covers all aspects of the hiring process, including posting of available positions, interviewing, job offers, and hiring. It requires all employers to make necessary reasonable accommodations for known disabilities of a qualified applicant or employee, unless the accommodation would impose an undue hardship on the employer. Examples of reasonable accommodations include modification of work schedules, altering a workspace, restructuring job duties, and reassignment. Tax credits may be available for employers that comply with the law.

Employers must also keep results of any medical exams confidential. This title also requires employers to make decisions about new applicants and current employees based on an individual's abilities, not disability labels.

## *Title II: Public Services Operated by State and Local Governments*

Title II regulations prohibit state and local government agencies, departments, special purpose districts, and other instrumentalities from discriminating against people with disabilities in their programs, services, and activities. Public entities must make reasonable modifications to their policies, practices, and procedures to allow equal opportunity for individuals with disabilities to participate, unless to do so would fundamentally alter the nature of the service, program, or activity. They must also provide auxiliary aids and services, integrated program access through nonstructural and architectural modifications, and meet Title I employment provisions with all employees and contractors. Public entities do not need to remove all physical barriers in existing buildings as long as programs provided in those buildings are readily accessible to users with disabilities in another facility. All new construction must be accessible.

## *Title III: Public Accommodations and Services Operated by Private Entities*

Privately owned businesses have obligations under Title III of the ADA. All places of public accommodation, including both for-profit and nonprofit establishments that affect commerce must follow Title III guidelines. These businesses include sales and service establishments, restaurants, theaters, hotels, libraries, and doctors' offices. Title III also applies to all commercial facilities including office buildings, factories, and warehouses.

Public accommodations must provide goods and services to individuals with disabilities in the most integrated setting possible. The law also requires businesses to eliminate eligibility requirements that exclude or segregate individuals with disabilities unless the requirements are necessary for the operation of the accommodation.

These entities must make reasonable modifications to their policies, practices, and procedures that deny access unless the modification would fundamentally alter the nature of the goods or services provided. When necessary, public accommodations are required to provide auxiliary aids, such as Braille material, to ensure effective communication unless it would cause an undue burden for the public accommodation. Public accommodations must also remove all architectural and structural communication barriers in existing facilities where readily achievable.

#### *Title IV: Telecommunications Relay Services for Individuals with Hearing and Speech-Impaired Disabilities*

This title requires that telephone companies provide telecommunication relay services that allow individuals with hearing or speech impairments to communicate using a tty or other non-voice device. Relay services may be accessed by dialing 7-1-1.

Title IV also requires that all television public service announcements produced or funded in whole or in part by the Federal government include closed captioning. The word business means a place that provides legal, medical, financial or insurance services, and the like.

#### *Title V: Miscellaneous Provisions*

Title V includes information regarding the ADA's relationship with other federal and state laws, requirements relating to the provision of insurance, construction and design regulations by the U.S. Access Board, prohibition of state immunity, inclusion of Congress as a covered entity under the law, promotion of alternative means of dispute resolution, and establishment of technical assistance. All state and local governments fall under the ADA, regardless of size.

*Source:*

Great Lakes ADA and IT Center: [www.adagreatlakes.org](http://www.adagreatlakes.org).

# EXAMPLES OF DISABILITIES

Disability is as unique a human characteristic as hair color or personality type. The degree to which a disability impacts a person's life ranges from slight to significant. In some instances a person's disability is invisible; in other instances, a person may have more than one disability. As a result, creating a list on the types of disabilities is difficult. Nonetheless, we want to give you some idea of the wide range of disabilities. (For more information see legal definitions).

**AIDS** - AIDS stands for "Acquired Immune Deficiency Syndrome". AIDS is caused by the Human Immunodeficiency Virus (HIV). AIDS is the final and most serious stage of HIV disease, in which signs and symptoms of severe immune deficiency develop.

**Blind/Visual Impairment** - Blind refers to a total loss of vision. Visual impairment indicates partial sight.

**Chemical Sensitivity** - A reaction to environmental chemicals like cleaning supplies, smoke and/or perfumes.

**Congenital Disability** - A physical impairment that existed since birth.

**Cognitive Disability** - Condition causing significantly below-average intellectual functioning.

**Deaf/Hard of Hearing** - Deaf refers to a total loss of hearing. Hard of hearing refers to partial hearing loss ranging from slight to severe.

**Developmental Disability** - Any mental or physical disability that develops or occurs before a person's 22nd birthday that continues indefinitely and in some instances substantially limits self-care, language, learning, mobility, self-direction, independent living or economic sufficiency.

**Epilepsy** - Term for various disorders marked by electrical disturbances of the central nervous system and typically manifested by seizures, which are involuntary muscular contractions.

**Learning Disability** - A disability affecting spoken or written language.

**Mental Illness/Mental Disability** - A psychiatric disability caused by a biological, physiological or psychological disorder or a chemical disorder of the brain.

Motor Disability - Includes multiple sclerosis, muscular dystrophy, Lou Gehrig's disease (amyotrophic lateral sclerosis, ALS), and cerebral palsy. A motor disability is a group of conditions resulting from damage to the central nervous system.

Paralysis/Spinal Cord Injury - Hemiplegia affects full or partial paralysis of one side of body caused by brain damage as a result of a disease, trauma or stroke. Paraplegia is a paralysis of lower half of body. It involves partial or total loss of function of both legs. Quadriplegia is paralysis of the body that involves partial or total loss of function in a person's arms and legs.

Speech Impairment - Limited or difficult-to-understand speech patterns.

For more information on types of disabilities, visit [www.disabilities-online.com](http://www.disabilities-online.com) or contact one of the many support groups or national disability organizations that represent a specific disability group.

*Sources:*

United States Office of Personnel Management: [www.opm.gov/disability](http://www.opm.gov/disability).

Cerebral Palsy Information Central: [www.geocities.com/aneecp/distypes.htm](http://www.geocities.com/aneecp/distypes.htm)

## **USING WORDS WITH DIGNITY**

There are a few general rules of etiquette people should use when talking to or about someone with a disability.

Use "people first" language. Examples: Person with a disability, not a disabled person. Use person who is blind, not a blind person.

Disability is the current acceptable term, not handicap. The word handicap comes from cap-in-hand; in other words, a beggar. That is definitely not how people with disabilities want to be seen.

### **Talking to a Person with a Disability**

Here are some tips to follow:

It is okay to offer assistance to a person with a disability. Ask first. Wait for a response before you act. Ask for directions if you don't know how to help.

Always directly communicate with the individual. If a person is accompanied, do not direct your communication to the companion.



Remember that people with disabilities are just as interested in the baseball scores and other topics as people without disabilities.

Use a normal speaking tone and style. If someone needs you to speak in a louder voice they will ask you to do so.

Remember that people with disabilities, like all people, are experts about themselves. They know what they like, what they do not like and what they can and cannot do.

When introduced to a person with a disability offer to shake hands. People with limited hand use or who wear an artificial limb can usually shake hands. Shaking hands with the left hand is an acceptable greeting.

Treat adults as adults. Address people who have disabilities by their first names only when extending the same familiarity to all others.

### **Written Communication**

When writing about someone with a disability, portray them as you would anyone else – with the same human strengths and weaknesses as their nondisabled peers. Never refer to people with disabilities as “disabled” simply to accommodate design layouts.

*Sources:*

- Disability Etiquette: Community Resources for Independence, Inc. Erie, PA: [www.crinet.org/etiquette.php](http://www.crinet.org/etiquette.php).
- Manual of Style: State of Illinois, Office of the Attorney General: [www.ag.state.il.us/rights/manualstyle](http://www.ag.state.il.us/rights/manualstyle)

## **USING WORDS WITH DIGNITY (converted table)**

Outdated or Offensive: Handicapped

Reason(s): Outdated; connotes that people with disabilities need charity. Disabilities don't handicap; attitudes and architecture handicap.

Currently Accepted: People or person with disabilities.

Outdated or Offensive: Normal, healthy, whole, (when speaking about people without disabilities as compared to people with disabilities)

Reason(s): People with disabilities may also be normal, healthy and whole; Implies that

the person with a disability isn't normal.

Currently Accepted: Non-disabled, Person without a disability

Outdated or Offensive: Deaf and dumb; Dumb, Deaf-mute.

Reason(s): Implies mental incapacitation; Simply because someone is deaf does not mean that they cannot speak

Currently Accepted: Deaf, Non-verbal, Hard of hearing, Hearing impaired, Hearing disability

Outdated or Offensive: Suffers a hearing loss; Slurred speech

Reason(s): Negative connotation of "impaired", "suffers"; Stigmatizing

Currently Accepted: Deaf, Hard of hearing, Person/people with a communication disability; Unintelligible speech

Outdated or Offensive: Confined to a wheelchair, Wheelchair-bound

Reason(s): Wheelchairs don't confine; they make people mobile

Currently Acceptable: Uses a wheelchair, Wheelchair user

Outdated or Offensive: Cripple, Crippled

Reason(s): From Old English, meaning "to creep"; was also used to mean "inferior"; Dehumanizing

Currently Acceptable: Has a disability, Physical disability

Outdated or Offensive: Crazy, Insane

Reason(s): Stigmatizing, Considered offensive, Reinforces negative stereotypes

Currently Acceptable: Behavior disorder, Emotional disability, Person with mental illness

Outdated or Offensive: Retarded. Slow, Moron, Idiot

Reason(s): Stigmatizing; Implies that a person cannot learn; Cognitive disability.

Currently Acceptable: Developmental disability (the term "mental retardation" should be used sparingly)

Outdated or Offensive: Birth defect

Reason(s): Implies there was something wrong with the birth

Currently Acceptable: Congenital disability

Outdated or Offensive: Midget

Reason(s): Outdated term; considered offensive

Currently Acceptable: Person of short stature; Dwarf, Little Person.

*Hint:* Choose words that carry non-judgmental connotations and that are accurate descriptions.

# HELPFUL INTERVIEWING TIPS

## Before An Interview:

Understand that you are not hiring a disability. You are interviewing a person with skills and abilities. Let the applicant present him/herself in the best possible light.

For example:

The employer should make sure that the interview location, including the rest room, is accessible.

Offer assistance to an applicant who is blind or has limited use of his/her hands if you require him/her to fill out forms.

Provide an interpreter for an applicant who is deaf.

Offer detailed or specific instructions to an applicant with cognitive disabilities.

Do not let a rehabilitation counselor, social worker or other third party take an active part in, or sit in on, an interview unless the applicant requests it.

Make sure you have in-depth knowledge about the essential job functions for position in question.

Concentrate on the applicant's technical and professional knowledge skills, abilities, experiences and interests -- not on his/her disability.

## At the Interview:

Do treat the applicant as you would any other adult – don't be patronizing.

Do offer to shake hands.

Do ask job related questions such as "How would you perform this particular task?"

Do get on the same eye level with the applicant.

Do ask an applicant what prior job duties he or she has performed.

Do be patient, and repeat directions as necessary.

**Hint: People with disabilities want the same chance as everyone else.**

Don't ask questions concerning information not on the individual's application form.

Don't ask about visible physical characteristics or their health status.

Don't ask if the applicant has a psychiatric disability, a history of having a psychiatric disability, or if he or she has consulted with a psychiatrist.

Don't ask questions about past drug use or addiction.

Don't ask "What happened to you?" or "How will you get to work?"

Don't ask questions in terms of disability, such as "Do you have a mental condition that would preclude you from qualifying for this position?"

Don't ask "How often will you require leave for treatment of your condition?" However, you may state the organization's attendance requirements and ask if the applicant can meet them.

Don't ask the applicant "Will you need accommodations?" or "What kind of accommodations will you need?" It is the applicant's responsibility to request accommodations.

Don't offer assistance without first asking. You may ask an individual with a readily apparent disability (such as an individual who is deaf or hard of hearing), how he/she will perform a specific task.

You may conduct an employee physical, if:

The medical exam comes after you offered employment to the applicant.

All potential employees in the job category also get physicals. And, if

You keep the medical information separate from the personnel file.

***Hint:*** Remember any question you ask must directly relate to someone's ability to do the job.

## **REASONABLE ACCOMMODATIONS**

Title I of the Americans with Disabilities Act (ADA) requires that most public and private employers make reasonable accommodations that let qualified people with disabilities perform the essential functions of their jobs. This section will take a look at what those words in italics mean.

### **Who is Covered?**

Public and private employers with fifteen (15) or more employees are required to comply with the ADA Title I provisions. The federal government, Native American tribes, and tax-exempt private membership clubs are not covered.

## **What are Essential Job Functions?**

A worker's primary duties constitute essential job functions. A function is considered essential if:

The position exists to perform the function. Example: In an office setting, people do not have the job title of maker of the coffee, but they do have job titles of secretary or office assistant. Therefore, making coffee is not an essential job function for a secretary or office assistant.

There are a limited number of workers that can perform the function, or among whom the function can be distributed.

The function is highly specialized, and the person is hired for their special expertise to perform it.

## **What are Reasonable Accommodations?**

Reasonable accommodations are changes to the job or changes to the way a worker performs his/her job. A reasonable accommodation enables qualified people with disabilities to perform essential job functions.

Broad categories of accommodations may include changes to:

The job application process;

The work environment;

The way a job is usually done; and

The work routine that lets a worker with a disability enjoy equal benefits and privileges of employment, like access to training.

Reasonable Accommodations can be:

Restructuring a facility;

Restructuring of the job;

Modifying work schedules;

Installing new equipment;

Providing qualified readers and interpreters;

Modifying an application and exam procedures and/or training materials;

Flexible personal leave policies

### **Reasonable Accommodations DO NOT include:**

Eliminating a primary job responsibility;

Lowering production standards that other workers must meet;

Providing a personal use items (Examples include prosthetic limbs, wheelchairs, eyeglasses, hearing aids);

Anything considered an undue hardship to the employer, and;

Excusing a uniformly applied conduct rule that is job-related and consistent with business necessity (Example: violence, threats of violence, stealing, destruction of property, drug or alcohol use).

### **What Constitutes an Undue Hardship?**

If a reasonable accommodation exceeds the bounds of practicality it may be an undue hardship. Undue hardships are determined on a case-by-case basis, using the following criteria:

- The cost and nature of the accommodation;
- The overall financial resources of the facility;
- The overall financial resources of the employer; and
- The type of operation of the covered employer.

In other words, the ADA may not require an employer to provide an accommodation if the employer can prove it costs more than another equally effective option, requires extensive and disruptive renovations, or negatively impacts other employees or customers.

### **When Must an Employer Provide an Accommodation?**

A worker or prospective employee must let the employer know that he or she needs an adjustment or change that is related to their disability. Requests for accommodations can be made verbally or in writing.

### **What Should an Employer do Following a Request for an Accommodation?**

- Verify the worker's disability.
- Identify the essential job functions that require accommodations.
- Determine the cost-effectiveness of each accommodation the worker requests.
- Implement the most appropriate accommodation with the least economic hardship inclusive of any available tax incentives. See tax incentives page for more details.

*Source:*

Adapted from a document from the U.S. Chamber of Commerce and the Virginia Commonwealth University, Rehabilitation Research & Training Center on Workplace Supports.

# SHORT STORIES

Cassie is a self-services coordinator at a large city-based advocacy group for people with disabilities. She believes employers wrongly assume that adaptive improvements will be pricey. James, who uses a wheelchair comfortably at her office, said there are many obstacles that need simple fixes rather than state-of-the art solutions.

James needed to adjust the desk height for his taller wheelchair. "I might be able to get a working table and put it on a couple of bricks and it's just as good as a desk," James said.

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"The biggest barriers are still attitudinal," said an executive deputy for a nonprofit that finds jobs for people with disabilities. In her view, many employers mistakenly believe that hiring a person with a disability means that "you're automatically compromising somehow on the quality or volume of work."

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For Babs Johnson, national spokesperson for American Disabled for Attendant Programs Today (ADAPT), one of the organizations that pushed for passage of the ADA, the issue of employment rates among people with disabilities relates directly to the organization's mission of fighting against the institutionalization of people with disabilities and enabling them to attain greater independence.

"I believe that it's healthy for everybody to [work]," said Johnson. "We all need to feel like we are contributing to society and employment is one of the main ways that people do that."

*Hint:* Deciding on a reasonable accommodation is an interactive process.

*Sources:*

Unemployment, Poverty Higher for People with Disabilities, by Catherine Komp.  
<http://newstandardnews.net/content/index.cfm/items/3727>

Attitude Not Cost Barrier to Disabled Workers,  
[http://www.docstoc.com/docs/19267336/Attitude\\_-Not-Cost\\_-Barrier-to-Disabled-Workers](http://www.docstoc.com/docs/19267336/Attitude_-Not-Cost_-Barrier-to-Disabled-Workers)

# FAQ ON DISABILITY

Question: Will hiring workers with disabilities increase workers compensation insurance rates?

Fact: Insurance rates are based solely on the relative hazards of the operation and the organization's accident history, irrespective of whether workers have disabilities.

Question: Don't workers with disabilities have a higher absentee rate than workers without disabilities?

Fact: A 1991 study, conducted by the DuPont Corporation, revealed that workers with disabilities are not absent any more than workers without disabilities.

Question: Don't people with disabilities have problems getting to work?

Fact: Transportation options for people with disabilities are as varied as those of other workers.

Question: Aren't workers with disabilities more likely to have accidents on the job than workers without disabilities.

Fact: The study conducted by DuPont found that workers with disabilities had the same safety record as those without disabilities.

Question: Don't people with disabilities have trouble meeting performance standards?

Fact: Again, the DuPont Corporation study found that compared to overall job performance, 90% of workers with disabilities achieved average to higher than average performance on the job. An earlier DuPont Corporation study involving 2,745 workers with disabilities found that 92% of workers with disabilities rated average or better in job performance, compared to 90% of workers without disabilities.

Question: Isn't it going to cost me more money to accommodate workers with disabilities?

Fact: Most workers with disabilities require no special accommodation. The cost for those who do is minimal or much lower than many employers believe. Studies conducted by the Job Accommodation Network reveal that 15% of accommodations cost nothing, 51% cost between \$1 and \$500, 12% cost between \$501 and \$1,000, and 22% cost more than \$1,000.

*Sources:*

Job Accommodation Network: <http://janweb.icdi.wvu.edu/>

DuPont studies source, U.S. Department of Labor, Office of Disability Employment Policy: [www.dol.gov/odep/pubs/fact/mythfact.htm](http://www.dol.gov/odep/pubs/fact/mythfact.htm)



# TAX INCENTIVES

## Federal Tax Credits & Deductions

Architectural/Transportation Tax Deduction (IRS Code Section 44 & 190, Barrier Removal)

Eligible businesses may deduct expenses related to the removal of physical, structural, and transportation barriers for people with disabilities.

*Who is eligible?* All businesses.

*What does it cover?* The architectural/transportation deduction is available each year to businesses with qualified expenses. Those expenses include making a facility or public transportation vehicle accessible for people with disabilities. Barrier removal activities must comply with applicable accessibility standards; for specific standards see the ADA Accessibility Guidelines (ADAAG) for Buildings and Facilities, or the ADA Accessibility Guidelines for Transportation Vehicles

Examples include:

Providing accessible parking spaces, ramps and curb cuts;

Providing telephones, water fountains and restrooms that are accessible to persons using wheelchairs;

Making walkways at least 48 inches wide; and/or,

Providing accessible entrances to buildings, including stairs.

*What is NOT covered?* The deduction is not available for new construction, renovation being done to a facility or public transportation vehicle, or for normal depreciable property.

*How much?* If the expenditures qualify under Section 44 and Section 190, the business may qualify for both the tax credit and the deduction. Both can be used each year that qualified costs are incurred, but any portion of the expense that exceeds the limit for the previous year cannot be carried over to the next year. However, if the amount of credit to which the business is entitled exceeds the amount of taxes owed, a business can carry forward the unused portion of the credit to the following year. The maximum deduction is \$15,000 per year.

*How does it work?* Businesses that want to take a deduction for expenditures made for architectural and transportation modifications should follow the instructions found in IRS Publication 907 and IRS Publication 535, Business Expenses.

### Disabled Access Credit: IR Code Section 44

*Who is eligible?* Small businesses are defined as those that have revenues of \$1,000,000 or less OR 30 or fewer full-time employees during the previous year.

*What does it cover?* Can be used for removing architectural barriers in existing facilities, equipment acquisitions, and auxiliary aids and services.

Examples of eligible expenses: readers for customers or employees with visual disabilities, sign language interpreters for customers or employees who are deaf or hard of hearing, adaptive equipment, production of accessible formats of printed materials (e.g., Braille, large print, audio tape, computer diskette), removal of architectural barriers in facilities or vehicles (must comply with applicable accessibility standards), fees for consulting services (under certain circumstances).

*What is NOT covered?* New construction expenditures are NOT eligible. Can be used annually, but expenses may not be carried over from one year to the next.

*How much?* The amount of tax credit is equal to 50% of the eligible expenditures in a year, over \$250 and up to a maximum expenditure of \$10,250. (There is no credit for the first \$250 of expenditures; therefore, the maximum tax credit is \$5,000.)

*How does it work?* Use IRS form 8826 to claim tax credit.

### Work Opportunity Tax Credit (WOTC): IR Code Section 51

On February 17, 2009, the President signed into law the American Recovery and Reinvestment Act of 2009 (Recovery Act). The Recovery Act amends Section 51 of the Internal Revenue Code by adding two new WOTC target groups: Unemployed Veterans and Disconnected Youth.

*Who is eligible?* WOTC provides a tax credit for employers who hire certain targeted low-income groups. These groups include certain clients referred from vocational rehabilitation programs, former AFDC recipients, long-term TANF recipients, veterans, ex-felons, food stamp recipients, summer youth employees, and SSI recipients.

*What does it NOT cover?* Minimum employment or retention period. All new adult employees must work a minimum of 120 or 400 hours. Individuals hired as Summer Youth employees must work at least 90 days, between May 1 and September 15, before an employer is eligible to claim the tax credit.

*How much?*

\$2,400 for each new adult hire;  
\$1,200 for each new summer youth hire,  
\$4,800 for each new disabled veteran hire, and  
\$9,000 for each new long-term family assistance recipient hired over a two-year period.

The WOTC amount an employer may claim depends on the hours the employee works. The credit is 25% of qualified first-year wages for those employed at least 120 hours but fewer than 400 hours and 40% for those employed 400 hours or more.

*How does it work?* To receive certification that a new employee qualifies the employer for this tax credit, the employer must:

Complete page one of IRS Form 8850 by the day the job offer is made.  
Complete page 2 of IRS form 8850 after the individual is hired. Complete either the one page ETA Form 9061 or Form 9062 as appropriate. For example:

If the new employee has already been conditionally certified as belonging to a WOTC target group by a state workforce agency (SWA) or participating agency, complete the bottom part of ETA Form 9062, sign and date it, or

If the new employee has not been conditionally certified, the employer and the new employee must complete, sign and date ETA Form 9061

Mail the completed and signed IRS and ETA forms to the employer's state workforce agency within 28 days after the employee's employment-start date for all individuals who begin work for an employer on or after January 1, 2007.

Download IRS Form 8850, the Work Opportunity Tax Credit Pre-Screening Notice and Certification Request from <http://www.irs.gov>.

For more information contact: IDES - WOTC Unit, 33 South State Street, 8th Floor, Chicago, IL 60603

To get the necessary forms contact the local IDES Office / Illinois workNet Center, or by call 312-793-2913 or email [Denise.Coleman@illinois.gov](mailto:Denise.Coleman@illinois.gov). To find your local office, please call 888-367-4382. Additionally, the IRS also has the forms available. Call the IRS at 800-829-3676.

*Hint:* Take a deduction or a credit . . . It cannot be both.

# SPECIFIC INCENTIVES FOR ILLINOIS BUSINESSES

## Capital Access Program

The Illinois Capital Access Program (CAP) is designed to encourage financial institutions to make loans to small and new businesses that do not qualify under conventional lending policies. The business must be for-profit, located in Illinois and employ 500 employees or less.

A matching grant will be provided to minority/woman/disabled owned businesses (150 percent) and businesses located in a federally designated Empowerment Zone or Enterprise Community (200 percent). For more information:

<http://www.commerce.state.il.us/dceo/>

## Chicagoland Business Leadership Network (CBLN)

The Chicagoland Business Leadership Network is a business-to-business consortium working to educate business about hiring, retaining, and accommodating people with disabilities (PWD) and reaching out to that customer base.

CBLN provides an open forum where businesses can network, speak candidly about specific concerns, share success stories, as well as deepen their understanding of the benefits and realities of hiring and marketing to people with disabilities. For more information: [www.disabilityworks.org/default.asp?contentID=58](http://www.disabilityworks.org/default.asp?contentID=58)

## Disabilityworks

Disabilityworks, an initiative from the Chicagoland Chamber of Commerce, the Illinois Department of Commerce and Economic Opportunity and the City of Chicago, is designed to increase employment opportunities for people with disabilities throughout Illinois. For more information: [www.disabilityworks.org](http://www.disabilityworks.org)

## Recovery.Illinois.gov

Recovery.Illinois.gov has information and links pertaining to the American Recovery and Reinvestment Act of 2009 (ARRA).

Part of ARRA's economic recovery in Illinois can include jobs for people with disabilities who are unemployed. For more information: <http://recovery.illinois.gov/>

## Regional Employer-Assisted Collaboration for Housing (REACH)

Employer-assisted housing (EAH) is a cost effective, easy to administer way for employers to help their employees buy or rent homes close to work. In Illinois, the Metropolitan Planning Council, Housing Action Illinois, and more than a dozen REACH

partners make it easy and financially compelling for employers to offer EAH programs to their employees. These local housing experts administer the program, provide homeownership education and financial counseling, and manage the down payment or rental assistance provided by employers. Special state incentives, including tax credits and matching funds, make REACH Illinois even more compelling. For more information contact: <http://reachillinois.webitects.com/incentives.asp>

*Sources:*

Adapted from: Virginia Commonwealth University, Rehabilitation Research & Training Center on Workplace Supports and

Illinois Department of Employment Security web site:  
[www.ides.state.il.us/employer/uitax/credits.asp](http://www.ides.state.il.us/employer/uitax/credits.asp)

Illinois Department of Employment Security web site:  
<http://www.ides.state.il.us/employer/ui-credits.asp>

Employment incentives.  
[http://employmentincentives.com/state\\_incentives/Illinois/il\\_tax\\_incentives.htm#cc](http://employmentincentives.com/state_incentives/Illinois/il_tax_incentives.htm#cc)

## RESOURCES

Below is contact information for statewide agencies and organizations (some with local offices) that can provide guidance, technical assistance and support.

### **Centers for Independent Living in Illinois**

Centers for Independent Living (CILs) empower individuals with disabilities to take charge of their lives and make their own choices and decisions in order to be as self sufficient as possible. They provide local support for business and other agencies to help them meet federal, state and local accessibility mandates. To find CILs in your area, contact the Illinois Network of Centers for Independent Living 800-587-1227 v/tty, [www.incil.org](http://www.incil.org)

### **Coalition of Citizens with Disabilities in Illinois (CCDI)**

CCDI is a cross-disability grassroots advocacy organization. It has 20 local chapters throughout Illinois. Its membership work on local and statewide disability issues. 800-433-8848 v/tty, [www.ccdionline.org](http://www.ccdionline.org)

### **Great Lakes ADA and Accessible Information Technology Center**

The Great Lakes Center is a program of The Department of Disability and Human Development at the University of Illinois at Chicago. It provides technical assistance and

training to businesses and people with disabilities regarding the ADA. 800-949-4232 v/tty, [www.adagreatlakes.org](http://www.adagreatlakes.org)

### **Illinois Assistive Technology Program (IATP)**

IATP provides training, information and assistance to people with disabilities, their employers, educators, and others about devices and services that can help them live more independent lives. 800-852-5110 v/tty, [www.iltech.org](http://www.iltech.org)

### **Illinois Department of Human Services, Division of Rehabilitation**

More than 50 local offices provide services to people with disabilities and assist them in making informed choices to achieve full community participation through employment, education, and independent living opportunities. See Appendix A for a list of all the local offices. 800-843-6154 v, 800-447-6404 tty. [www.dhs.state.il.us/ors/](http://www.dhs.state.il.us/ors/)

### **Illinois Department of Employment Security (IDES) and workNet Centers**

IDES offices provide one-stop services designed to link Illinois employers with qualified job seekers. 888-367-4382 v, 312-793-9350 tty. [www.ides.state.il.us/worknet/default.asp](http://www.ides.state.il.us/worknet/default.asp)

### **Illinois Work Incentives Planning and Assistance (WIPA)**

WIPA program provides information to people with disabilities who currently receive disability benefits from the Social Security Administration. It provides information to potential workers about how working would affect their benefits. 800-807-6962 v, 866-444-8013 tty, [www.dhs.state.il.us/page.aspx?item=29983](http://www.dhs.state.il.us/page.aspx?item=29983).

### **Statewide Independent Living Council of Illinois (SILC)**

SILC provides the leadership, research, planning and education required to support independent living services in Illinois. 217-744-7777 v/tty, [www.silcofillinois.org](http://www.silcofillinois.org).

## **APPENDIX A – ILLINOIS OFFICES OF REHABILITATION SERVICES**

### **Anna**

Department of Human Services, Division of Rehabilitation Services, 1000 N. Main, Willow Hall, Ste A, Anna, IL 62906-0585, (618) 833-5115 v, (888) 460-5140 tty, (618) 833-2358 fax.

### **Arlington Heights**

Department of Human Services, Division of Rehabilitation Services, 715 W. Algonquin Rd, Ste A, Arlington Heights, IL 60005, (847) 758-3483 v, (888) 614-2380 tty, (847) 758-3473 fax.

**Aurora**

Department of Human Services, Division of Rehabilitation Services, 888 S. Edgelawn Dr. Ste 1771, Aurora, IL 60506, (630) 892-7417 v, (888) 261-2821 tty, (630) 892-7461 fax.

**Belleville**

Department of Human Services, Division of Rehabilitation Services, 601 S. High Street, Belleville, IL 62221, (618) 235-5300 v, (888) 460-5133 tty, (618) 235-9336 fax.

**Benton**

Department of Human Services, Division of Rehabilitation Services, PO Box 848, Route 37 North, Benton, IL 62812, (618) 439-4334 v, (888) 261-2838 tty, (618) 435-4742 fax.

**Bloomington**

Department of Human Services, Division of Rehabilitation Services, 207 S. Prospect Road, Bloomington, IL 61704, (309) 662-1347 v, (888) 261-8539 tty, (309) 662-7219 fax.

**Carbondale**

Department of Human Services, Division of Rehabilitation Services, 309 E. Jackson, Carbondale, IL 62901, (618) 457-2107 v, (888)-460-5124 tty, (618) 529-2638 fax.

**Champaign U of I**

Department of Human Services, Division of Rehabilitation Services, U of I, 1207 S. Oak Street, Champaign, IL 61820, (217) 333-4620 v/tty, (217) 333-0248 fax.

**Champaign**

Department of Human Services, Division of Rehabilitation Services, 1307 N. Mattis Avenue, Champaign, IL 61821, (217) 278-3500 v, (888) 472-0940 tty, (217) 278-3508 fax.

**Chicago - ITT Office**

Department of Human Services, Division of Rehabilitation Services, IIT Research Institute, 10 W. 35<sup>th</sup> Street, 4<sup>th</sup> fl, Chicago, IL 60616, (312) 328-2900 v, (888) 261-7925 tty, (312) 328-2940 fax.

**Chicago - Avalon Park**

Department of Human Services, Division of Rehabilitation Services, 8840 S. Stony Island, Chicago, IL 60617, (773) 768-6700 v, (888) 261-8562 tty, (773) 768-0467 fax.

**Chicago - Milwaukee Ave.**

Department of Human Services, Division of Rehabilitation Services, 1279 N. Milwaukee Avenue, Chicago, IL 60622, (773) 292-4400 v, (888) 261-2824 tty, (773) 292-4432 fax.

**Chicago - South Pulaski**

Department of Human Services, Division of Rehabilitation Services, 7600 S. Pulaski

Road, Chicago, IL 60652, (773) 838-5745, (888) 261-8570 tty, (773) 838-5748 fax.

### **Chicago - Ford City**

Department of Human Services, Division of Rehabilitation Services, 8600 S. Pulaski Road, Chicago, IL 60652, (773) 838-5600 v, (888) 440-8982 tty, (773) 838-5693 fax.

### **Chicago - North Pulaski**

Department of Human Services, Division of Rehabilitation Services, 743 N. Pulaski Road, Chicago, IL 60624, (773) 638-3070 v, (888) 340-0897 tty, (773) 638-3079 fax.

### **Chicago - ICRE Wood**

Department of Human Services, Division of Rehabilitation Services, 1151 S. Wood Street, Chicago, IL 60612, (312) 633-3570 v, (888) 261-7913 tty, (312) 633-3575 fax.

### **Chicago - Hiawatha**

Department of Human Services, Division of Rehabilitation Services, 6200 N. Hiawatha, Ste 300, Chicago, IL 60646, (773) 794-4800 v, (888) 440-8997 tty, (773) 794-4833 VR fax. , (773) 794-4830 HSP fax.

### **Chicago Heights**

Department of Human Services, Division of Rehabilitation Services, 1010 Dixie Highway, 4<sup>th</sup> fl, Chicago Heights, IL 60411, (708) 709-3333 v, (888) 472-0943 tty, (708) 709-3328 fax.

### **Danville**

Department of Human Services, Division of Rehabilitation Services, 407 N. Franklin, Ste A, Danville, IL 61832, (217) 446-0230 v, (888) 472-0936 tty, (217) 446-1489 fax.

### **Decatur**

Department of Human Services, Division of Rehabilitation Services, 1065 W. Pershing Road, Decatur, IL 62526, (217) 875-4866 v, (888) 472-0934 tty, (217) 875-9293 fax.

### **DeKalb**

Department of Human Services, Division of Rehabilitation Services, 1330 Oakwood Drive, DeKalb, IL 60115, (815) 758-2471 v (888) 261-2865 tty, (815) 758-6942 fax.

### **Downers Grove**

Department of Human Services, Division of Rehabilitation Services, 2901 Finley Avenue, Ste 109, Downers Grove, IL 60515, (630) 495-0500 v, (888) 261-8512 tty, (630) 495-4841 fax.

### **East Alton (River Bend)**

Department of Human Services, Division of Rehabilitation Services, 606 W. St. Louis Avenue, East Alton, IL 62024, (618) 258-9996 v, (888) 440-9008 tty, (618) 258-7274 fax.



**East St. Louis (Vocational Rehab)**

Department of Human Services, Division of Rehabilitation Services, 601 James R. Thompson Blvd, Bldg. E, East St. Louis, IL 62201, (618) 583-2560 v, (888) 460-5117 tty, (618) 583-2216 fax.

**East St. Louis (Home Services Program)**

Department of Human Services, Division of Rehabilitation Services, #10 Collinsville Ave., Ste 303, East St. Louis, IL 62201, (618) 583-2200 v, (888)-460-5117 tty, (618) 583-2216 fax.

**Elgin**

Department of Human Services, Division of Rehabilitation Services, 452 N. McLean Blvd., 2<sup>nd</sup> fl, Elgin, IL 60123, (847) 931-2360 v, (888) 472-0933 tty, (847) 931-2379 fax.

**Evergreen Park**

Department of Human Services, Division of Rehabilitation Services, 9730 S. Western, Ste 612, Evergreen Park, IL 60642, (708) 857-2350 v, (888) 261-2835 tty, (708) 857-2391 fax.

**Freeport**

Department of Human Services, Division of Rehabilitation Services, 773 W. Lincoln, Lincoln Square, Freeport, IL 61032, (815) 233-5904 v, (888) 460-5122 tty, (815) 233-3177 fax.

**Galesburg**

Department of Human Services, Division of Rehabilitation Services, 256 S. Soangetaha Rd., Ste 107, Galesburg, IL 61401, (309) 343-2193 v, (888) 460-5116 tty, (309) 343-0199 fax.

**Harrisburg**

Department of Human Services, Division of Rehabilitation Services, 323 S. Maple Street, PO Box 348, Harrisburg, IL 62946, (618) 253-7681 v, (888) 460-5123 tty, (618) 252-2854 fax.

**Jacksonville**

Department of Human Services, Division of Rehabilitation Services, Colony South Shopping Plaza, 1429 S. Main Street, Ste C, Jacksonville, IL 62650, (217) 245-9585 v, (888) 261-8516 tty, (217) 243-8181 fax.

**Joliet**

Department of Human Services, Division of Rehabilitation Services, 1617 W. Jefferson Street, Joliet, IL 60435, (815) 730-4200 v, (888) 472-0932 tty, (815) 730-4224 fax.

**Kankakee**

Department of Human Services, Division of Rehabilitation Services, 285 N. Schuyler

Avenue, PO Box 887, Kankakee, IL 60901, (815) 939-4422 v, (888) 472-0932 tty, (815) 939-2213 fax.

**LaSalle**

Department of Human Services, Division of Rehabilitation Services, 905 Second Street, LaSalle, IL 61301, (815) 224-1314 v, (888) 472-0960 tty, (815) 224-1346 fax.

**Macomb**

Department of Human Services, Division of Rehabilitation Services, 1026 E. Jackson, Macomb, IL 61455, (309) 833-4573 v, (888) 261-2867 tty, (309) 833-5953 fax.

**Mattoon**

Department of Human Services, Division of Rehabilitation Services, 129 N. 15<sup>th</sup> Street, Mattoon, IL 61938, (217) 235-3154 v, (888) 261-2869 tty, (217) 235-3160 fax.

**Mt. Vernon**

Department of Human Services, Division of Rehabilitation Services, 333 Potomac, Ste F, Mt. Vernon, IL 62864, (618) 244-0331 v, (888) 340-1009 tty, (618) 244-6843 fax.

**Olney**

Department of Human Services, Division of Rehabilitation Services, 1112 S. West Street, Olney, IL 62450, (618) 395-2147 v, (888) 472-0926 tty, (618) 392-2625 fax.

**Pekin**

Department of Human Services, Division of Rehabilitation Services, 2970 Court Street, Sunset Plaza, Pekin, IL 61554, (309) 353-5996 v, (888) 340-1008 tty, (309) 353-2032 fax.

**Peoria**

Department of Human Services, Division of Rehabilitation Services, 2301 NE Adams Street, Ste C-VR, Peoria, IL 61603, (309) 686-6000 v, (888) 261-7918 tty, (309) 686-8742 fax.

**Quincy**

Department of Human Services, Division of Rehabilitation Services, 2435 Broadway, Quincy, IL 62301, (217) 224-2600 v, (888) 460-5161 tty, (217) 224-1921 fax.

**Rock Island**

Department of Human Services, Division of Rehabilitation Services, 4711 44<sup>th</sup> Street, Ste 3, Rock Island, IL 61201, (309) 786-6468 v, (888) 261-7919 tty, (309) 786-1919 fax.

**Rockford North (Vocational Rehab)**

615 Longwood Street, Rockford, IL 61107, (815) 964-0333 v, (888) 472-0931 tty, (815) 964-0352 fax.

**Rockford South (Home Services Program)**

Department of Human Services, Division of Rehabilitation Services, 420 Financial Court, Rockford, IL 61107, (815) 484-8120 v, (888) 340-1006 tty, (815) 484-8146 fax.

**Springfield**

Department of Human Services, Division of Rehabilitation Services, 1124 N. Walnut, Springfield, IL 62702, (217) 782-4830 v, (888) 440-8990 tty, (217) 524-0758 fax.

**Sterling**

Department of Human Services, Division of Rehabilitation Services, 2607 Woodlawn Road, Ste 1, Sterling, IL 61081, (815) 625-8885 v, (888) 340-1004 tty, (815) 625-8704 fax.

**Waukegan**

Department of Human Services, Division of Rehabilitation Services, 2740 W. Grand Avenue, Waukegan, IL 60085, (847) 244-8474 v, (888) 460-5146 tty, (847) 244-8449 fax.

**Westchester**

Department of Human Services, Division of Rehabilitation Services, 2215 Enterprise Drive, Ste 1502-1503, Westchester, IL 60154, (708) 409-8800 v, (888) 472-0963 tty, (708) 409-8831 fax.

## **APPENDIX B – EMPLOYMENT RESOURCE SPECIALISTS**

**Anna, Carbondale, E. St. Louis and Springfield**

Mark Augustine, 601 James R. Thompson Blvd., Building E, East St. Louis, IL 62201, (618) 583-2560 v, (888) 460-5117 tty, (618) 583-2565 fax.

**Benton, Harrisburg, Mt. Vernon and Olney**

Marcus Deamer, 1619 North 9th Street, Benton, IL 62812, (618) 439-4334 v, (888) 261-2838 tty, (618) 435-4742 fax.

**Champaign, Decatur, Jacksonville, Macomb, Quincy and RiverBend**

Rochelle Fowler, 1429 South Main Street, Suite C, Jacksonville, IL 62650, (217) 245-9585 v, (888) 261-8516 tty, (217) 243-8131 fax.

**Avalon Park, IIT, Joliet, Kankakee and Westchester**

Carl Larson, IIT Research Institute, 10 W. 35th Street, 4th floor, Chicago, IL 60616,  
(312) 328-2900 v, (888) 261-7925 tty, (312) 328-2940 fax.

**Hiawatha, ICRE-Wood, Milwaukee Ave. and North Pulaski**

Phyllis Laycock, 1151 S. Wood Street, Chicago, IL 60612, (312) 633-3570 v, (888) 261-7913 tty, (312) 633-3575 fax.

**Bloomington, Danville, Pekin and Peoria**

Stephanie Lipe, 2301 NE Adams St., Ste C-VR, Peoria, IL 61603, (309) 686-6000 v,  
(888) 261-7918 tty, (309) 686-8742 fax.

**Galesburg, LaSalle, Rock Island and Sterling**

Tom Lowery, 4711 44th Street, Ste 3, Rock Island, IL 61201, (309) 786-6468 v, (888)  
261-7919 tty, (309) 786-1919 fax.

**Chicago Heights, Evergreen Park and Ford City**

Rose Parker, 9730 S. Western, Ste 612, Evergreen Park, IL 60642, (708) 857-2350 v,  
(888) 261-2835 tty, (708) 857-2391 fax.

**Arlington Heights, Aurora, DeKalb, Downers Grove and Elgin**

Bonnie Pinnow, 888 S. Edgelawn Dr., Ste 1771, Aurora, IL 60506, (630) 892-7417 v,  
(888) 261-2821 tty, (630) 892-7461 fax.

**Illinois Department of Human Service**

**Division of Rehabilitation Services**

Pat Quinn, Governor

Rochelle R.B. Saddler, Secretary

100 South Grand Avenue, East | Springfield, Illinois 62762, and  
401 South Clinton Street | Chicago, Illinois 60607