

Tax Benefits for Businesses that Employ People with Disabilities

Disabled Access Credit

a yearly credit up to \$10,000 for small businesses having expenditures to provide access to persons with disabilities.

It may be used to:

- remove barriers to accessibility;
- provide assistance to people with hearing impairments;
- provide assistance to individuals with visual impairments; or
- acquire or modify equipment for use by people with disabilities



Barrier Removal Tax Deduction

Businesses may claim a deduction of up to
\$15,000 a year

- No limitations on business size.
- Qualified expenses include removal of architectural and transportation barriers
- Supporting persons with disabilities and the elderly
- Items no longer have to be capitalized



Work Opportunity Tax Credit

provides employers incentives to hire qualified individuals

- maximum tax credit ranges from \$1,200 to \$9,600 depending on the employee hired and the length of employment
- credit is available to employers for hiring individuals from target groups facing significant barriers to employment, including
 - ❖ individuals with disabilities and
 - ❖ veterans
- credit is limited to the amount of the business income tax liability or social security tax owed.

