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ADAAA Final Regulations are in Effect. Are You Ready?

On March 25th, the EEOC issued its final revised ADA regulations and accompanying interpretive guidance in order to implement the ADAAA.

These regulations become effective on Tuesday, **May 24th 2011**.

Among a host of concerns, **employers are most concerned** that:

- Nearly everyone will be now considered disabled under the new regulations.
- With the new focus on accommodations, related costs are going to skyrocket.
- They don't even have a formal organization-wide process for accommodations.
- With all the significant changes such as what is considered a mitigating measure, a major life activity, etc. a lot of training is going to be needed for everyone from recruiters to human resource and diversity professionals to hiring managers.
- They may have to make adjustments to their job related testing procedures.
- Job descriptions and qualifications are all going to have to be re-written.

These concerns are real but only in some cases, correct and in all cases, there are **easy to address solutions**. For example:

- Not everyone is considered disabled but many more individuals will now be able to request an accommo-

2012 Disability Matters

United States:
April 18-19, 2012,
Newark, NJ

International:
March 2012,
Paris, France

Stay Tuned for more!

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dation.

- Yes, the focus has changed from determining whether someone has a disability to whether the individual needs an accommodation and yes, that does require a more formal process such as a RAC, **Reasonable Accommodation Committee** but the average cost of an accommodation in the U.S. still falls below \$500 and that should not change.
- Yes, **ADA/Accommodations training and toolkits** are needed, specifically on the interactive process, meaning how to have the conversation but also on what's constitutes "reasonable", what are the differences or unique issues for a candidate versus an employee, testing issues and more. This training can be delivered in a variety of ways but should be done sooner rather than later as part of the process to mitigate a company's ADA exposure..
- If not re-written, job descriptions and qualifications should at a minimum be reviewed to ensure they are accurate and can be substantiated should they come into question relative to an ADA issue.

Most of all what employers need is a plan but beyond a plan, employers need **Real-Time Answers** to their most pressing and challenging ADA-related questions. Is there such a thing? Yes, it's **Springboard's ADA Hotline** which provides **24 Hour Turn-Around** to questions, additional research when required and more.

Subscribe to the ADA Hotline anytime during the month of May and receive a **Special Promotion: Three Month Trial** of three hours per month for a one-time, flat-rate of \$3,600. It's easy. Just contact Ivette by phone, 973-813-7260 or by email at Ivette@consultspringboard.com and begin to **Mitigate your ADA Exposure** today.

The ADA Inquirer:

by Shelley A. Kaplan, Manager ADA Services, Springboard Consulting, LLC

Monkeys, Elephants & Snakes, Oh My...No, No!

Revised ADA Regulations Provides New Guidance for the Workforce, Workplace & Marketplace.

For people with disabilities, their furry friends may not just be pets. These remarkable animals perform a “service” that provides the individual with independence not otherwise possible. People with many types of disabilities now use service animals. People with seizures may have dogs trained to alert them that they are about to have a seizure. Blind people often have dogs to guide them. People with difficulty walking may have a dog to help them stay standing when they are dizzy or feeling weak.

The U.S. Department of Justice (DOJ) issued revised ADA regulations which took effect March 15, 2011. These regulations revise the definition of service animal and add additional provisions that you should know about.

Who’s Entitled to Use Service Animals Under the ADA?

The Americans with Disabilities Act (ADA) authorizes the use of service animals for the benefit of individuals with disabilities. While the ADA does not limit the type of disability one must have in order to use a service animal, there must be a direct link between the task an animal performs and the person with a disability.

Under the ADA, a qualified individual with a disability who uses a service animal must be allowed to bring the service animal to any place of employment, business, and state or local government facility or program. Of course, there are limits that can be imposed when the service animal is out of control, when health and safety risks are present, and when the presence of the animal may cause an undue burden or would fundamentally alter the nature of the entity’s goods, services, facilities, privileges, advantages, or accommodations. But this is not to be taken lightly.

What is a Service Animal?

The only animal that qualifies as a “service animal” under the revised ADA regulations is a dog that is individually trained to do work or perform tasks for the benefit of an individual with a disability, including a physical, sensory, psychiatric, intellectual, or other mental disability. The final rule also clarifies that individuals with mental disabilities who use service

The ADA Inquirer - Continued

animals that are trained to perform a specific task are protected by the ADA.

The revised ADA also permits the use of trained miniature horses as alternatives to dogs, subject to certain limitations. Trained miniature horses are exceptions to the general rule that service animals must be dogs. It still must be “individually trained to do work or perform tasks for the benefit of the individual with a disability.” In order to determine whether reasonable accommodation can be made to allow miniature horses in a facility, entities must consider the following four factors:

1. The miniature horse’s type, size, and weight and whether the facility can accommodate these features;
2. Whether the handler has sufficient control;
3. Whether the miniature horse is housebroken; and
4. Whether the miniature horse’s presence in a specific facility compromises the legitimate safety requirements that are necessary for safe operation.

Under the revised DOJ regulations, “other species of animals, whether wild or domestic, trained or untrained, are not service animals.

What about Animals that Provide Emotional Support?

Service animals must “do work or perform tasks.” Therefore, animals whose sole function is to provide emotional support, comfort, therapy, companionship, therapeutic benefits or to promote emotional well-being are not service animals as defined under the new DOJ regulations.

Federal law does not require the workplace or marketplace to modify its “no pets” policies for therapy animals. However, if an animal was individually trained to perform work or tasks for the benefit of an individual with a disability in addition to providing comfort or support, it may still be considered a “service animal.”

These provisions related to service animals apply only to entities covered by the ADA. Other Federal laws, however, treat emotional support animals differently (see section: Relationship to Other Laws).

What Type of Work or Task Can a Service Animal Do?

The work or tasks performed by a service animal must directly relate to the handler’s disability. However, the ADA does not limit the kind of work or tasks that can be performed. Examples include but are not limited to:

- Assisting individuals who are blind or have low vision with navigation and other tasks;
- Alerting individuals who are deaf or hard of hearing to the presence of people or sounds;

The ADA Inquirer - Continued

- Providing non-violent protection or rescue work;
- Pulling a wheelchair;
- Assisting an individual during a seizure;
- Alerting individuals to the presence of allergens;
- Retrieving items such as medicine or the telephone;
- Providing physical support and assistance with balance and stability to individuals with mobility disabilities; and,
- Helping persons with psychiatric and neurological disabilities by preventing or interrupting impulsive or destructive behaviors.

Can You Require Documentation?

An individual does not need to provide documentation/certification (e.g. proof of certification, training, or licensure) regarding his/her need for a service animal.

Policies and practices that require proof of certification or similar documentation have been found to violate the ADA. In *Green v. Housing Authority of Clackamas County*, 994 F. Supp. 1253 (D. Or. 1998), an Oregon district court found that the county housing authority violated Title II of the ADA, the Fair Housing Amendments Act and the Rehabilitation Act of 1973 after the housing authority threatened to evict a tenant who was deaf for having a dog despite the tenant's explanation that the dog was a service animal. The tenant had previously filed a request for a waiver of the housing authority's blanket "no pets" rule explaining that the dog was a service animal that alerted the tenant to several sounds such as door knocks, the smoke detector, a ringing telephone, and cars arriving in the driveway. Despite the tenant's claim that the dog was trained professionally as well as individually in the tenant's residence, the housing authority claimed the dog was not a service animal because the tenant could not produce any verification or certification that the dog was trained as a hearing assistance animal by a certified trainer or other "highly skilled individual." The Court held that the housing authority had no independent authority to determine whether the dog was a service animal as long as the dog was individually trained for the benefit of a person with a disability.

What Questions Can You Ask to Determine Whether an Animal is a Service Animal?

The ADA generally prohibits you from directly asking a person if s/he has a disability. If, however, the need for the service animal is not apparent, the you may ask what tasks the animal performs and whether the animal is required because of a disability.

The ADA Inquirer - Continued

Can Fees Be Charged for Service Animals?

Deposits or surcharges for allowing a service animal to accompany an individual with a disability, even if deposits are normally required for pets, may not be charged. However, individuals with disabilities may be charged for damage caused by their service animal, so long as the entity regularly charges individuals without disabilities for the same damages.

Are There Circumstances When a Service Animal Can Be Excluded?

If a service animal does not behave appropriately (for example, if the dog barks, growls, sneaks food from the table, or sniffs other patrons), business staff can ask its owner to leave and not come back with the dog until it has learned proper behavior.

A service animal may also be excluded when the animal's behavior poses a direct threat to the health or safety of others. For example, a service animal that displays vicious behavior towards other guests or customers may be excluded. However, assumptions may not be made about how a particular animal is likely to behave based on past experience with other animals. Each situation must be considered individually. For example, a patient with a disability was hospitalized. She insisted that her service animal be with her 24 hours a day. The hospital admitted her and her service animal, but the dog had a putrid odor, growled at the nurses and other patients, and increased the patron's and other patients' risk for infection. The court held that the service animal posed a direct threat to the health and safety of others and that it was proper to remove the service animal from the facility. See *Roe v. Providence Health Systems*, 655 F.Supp.2d 1164 (D. Or. 2009).

In some instances, a service animal's presence may conflict with other interests. For example, an individual with a disability sued a ferry company that refused to allow her service animal into a specific area of the ferry. The ferry company based its one-time refusal on the requests of a frequent customer with dander allergies for an animal-free area. The court found that the ferry did not violate the ADA because it based its decision on consideration for the health and safety of others. See *Lockett v. Catalina Channel Exp., Inc.*, 496 F.3d 1061 (9th Cir. 2007).

When the accommodation of a service animal would result in a fundamental alteration to the nature of the business, service or activity, it may be excluded. For example, a dog barking during a theatrical performance may be excluded. If a service animal is generally out of control, the handler does not take effective action to control it, or the animal is not housebroken, it may be excluded. However, the individual with the disability must be allowed to return without the animal.

Blanket policies or practices that exclude service animals may be subjected to court orders or

The ADA Inquirer - Continued

settlement agreements requiring modification of the relevant policy or practice. For example, following a complaint filed by three individuals who are blind after they were refused airport shuttle service unless their guide dogs were restrained in kennels, Budget Rent A Car Systems modified its car rental policies to allow individuals with disabilities to use service animals without being separated from them at any time.

Many businesses have taken the initiative to modify their own pet policies and practices in compliance with the ADA by training their employees on service animals, placing signs at store entrances that welcomed service animals, and implementing policies permitting service animals as an exception to the stores' general "no pets" rule.

What do Other Laws Say about Service Animals?

The Fair Housing Act covers service animal provisions for residential housing situations and the Air Carrier Access Act covers service animal provisions for airline travel. The definition of a service animal under each of these laws is different than the definition under the ADA.

Service Animals in Housing

The Fair Housing Act Amendments requires covered housing providers to make reasonable accommodations to policies that prohibit pets or require deposits for animals. Exemptions include buildings with four or fewer units where the landlord lives in one of the units, and private owners who do not own more than three single family houses.

Service Animals in Air Travel

According to the Air Carrier Access Act (ACAA) Part 382 regulations, airlines must permit service animals to accompany a qualified person with disabilities on a flight. The service animal may accompany the individual in any seat in which the person sits, unless the animal obstructs an aisle or other area that must remain clear in order to facilitate an emergency evacuation or to comply with Federal Aviation Administration regulations. Airline personnel may ask whether an animal is a service animal, but may not require documentation as a prerequisite to boarding. Airlines may rely on credible verbal assurances of the individual using the animal. Identification may include cards or other documentation, presence of a harness or markings on a harness, tags, or the credible verbal assurance of the passenger using the animal. The ACAA regulations were updated on May 13, 2009 adding new requirements for passengers traveling with emotional support animals or psychiatric service animals who

The ADA Inquirer - Continued

must now provide documentation and give 48-hours' notice before flight.

Final Comments

The DOJ commentary suggests that Congress intended the ADA to allow service animals the "broadest feasible access" to the workplace and marketplace and to avoid unnecessarily separating service animals from their owners. Challenges brought under the ADA regarding service animals are highly fact specific, often requiring a case-by-case inquiry into the details of the individual's needs as a person with a disability, the services that an animal provides, the business' policies, practices, or procedures that give to rise to an alleged discrimination, and any defenses raised by the business.

The ADA and court cases are clear that business policies and practices must be modified to allow individuals with disabilities to be accompanied by their service animals. The greatest area of dispute arises as to whether an animal is a service animal and whether a health and safety risk is present. The outcomes of such cases undoubtedly turn on the particular facts presented in each case.

Ongoing training for all staff and their familiarity with your written pet policies is an important business practice. It is also suggested that you document each situation and conduct a periodic review to determine adherence to your policies and determine if modifications are needed.

And remember the next time you want to take your pet along on your family vacation, and your plane is delayed, look for the increasing prevalence of "service animal relief areas" at airports--these areas are also open for families traveling with their pets!



The Travel Spot:

by Scott Rains, *The Rolling Rains Report*

Inclusion Catches the Tradewinds in the Caribbean

Barbados has a physical challenge. We'll call it, "Location, location, location."

It is unique among the Caribbean Islands as a limestone and coral monument arising from the sea floor. Rocky bastion against all the Atlantic can throw against it on the Eastern coast it ambles toward its Caribbean beaches on the West. In between is a culture with a strong British accent seasoned with a sugar plantation, piracy, and slavery history. Music, dance, and cuisine flow from that heritage to support a calendar of festivals that are uniquely tropical. Far south in the Caribbean chain it is also the most eastward of the islands. And there lies the rub.

No, their issue is not facing jealousy that the rest of the world doesn't have all this going for it. The challenge is getting there. Barbados is not somewhere you tend to visit by accident. Keep in mind that it took Columbus until 1492 to find it and he was probably the last person in history to stumble upon it accidentally.

Tourism is Barbados' major employer. Contributing about 15% to its GNP the nation devotes significant resource to fashioning a tourist-friendly infrastructure. So Barbados has changed its "position" without altering any maps. It's a time-tested strategy for overcoming many handicaps: Think differently.

"A destination for true travelers," goes the Barbados travel video. "And there's a reason for that. It was designed that way by Mother Nature. A little more remote. A little harder to get to... Barbados, the last authentic Caribbean experience."

Travelers are trending recently toward closer-to-home trips for reasons of cost, comfort, and environmental impact. The challenge is for marginalized destinations to work with what they are given and deliver the extra quality of experience that tips the value proposition in their favor.

When a destination, or a company, begins to reexamine its limitations as a scaffolding for its success it engages in the sort of resilient creativity that is a fact of life for people with disabilities. And what are Caribbean islands learning about travelers with disabilities as they engage with our community as consumers? They discover:

The Travel Spot - Continued:

- We reward comfortable air carriers – especially if they have good customer service.
- We read designs as well as signs – and know that what isn't there speaks as loudly as a "Need not Apply" placard.
- We make decisive judgments about accommodations. In a wheelchair it's, "No easy fit. No visit."
- We travel, dine, and play by word of mouth recommendations – and studies show that we respond positively when we see "our kind" portrayed in marketing materials and hired on staff.
- We stay a bit longer, bring along more added business, and return more reliably than other market segments.

It took Australian researcher Simon Darcy's work in 1998, "From Anxiety to Access," to articulate to the industry the travel behavior of people with disabilities. The two Harris Interactive surveys of Americans with disabilities in 2002 and 2005 from the Open Doors Organization mainstreamed statistics like the fact that Americans with disabilities were spending \$13.6 billion annually on travel alone. Word got out that this market felt underserved. They reported that they would double their travel spending if only appropriate product was created – and they had ideas on how to design it.

There is an irony that those traditionally left behind as disabled are showing the way forward. Just in time too as the Boomer generation is entering the stage of life reserved for long-delayed dreams of travel. Their aging bodies are starting to lack resilience and so they demand a creative design response from the travel industry to accommodate them universally.

Who knows what other treasure lies buried in the experience of the disability community?



A hint for the adventurous: Watch for signs that some of this overlooked bounty is being dug up in Barbados. Look under the banner of the island's "Fully Accessible Barbados" campaign where the local disability community, industry, and government are forging a model of inclusive destination development that just might end up making its way around the world.

The Technology Wire:

by Debra Ruh, TecAccess

Many people are surprised to learn just how much of the world's population is affected by a disability, and how valuable accessible design of electronic and information technology (E&IT) also known as Internet, Communications and Technology (ICT) is to local, state, federal and government, private industry, and educational institutions across the globe.

Making technology usable for all has become imperative for unleashing the potential of all and is critical for any organization wishing to remain relevant in the 21st century. Technology is accessible if it can be used just as effectively by people with disabilities – including the elderly and veterans with disabilities - as it can by those without. Half of the world's population is impacted by a disability in some fashion, making accessible design critical to private industry, government, and educational institutions.

To understand the impact one has to look no further than the World Health Organization which indicates that people with disabilities are the world's largest and fastest growing minority group. With the population of the United States aging, and the likelihood of developing a disability or other mobility limitations increasing with age, the growth in the number of people with disabilities can be expected to rise dramatically. Also impacting this formula is the growing population of veterans with disabilities.

Around the world more than 750 million people with disabilities are gaining recognition as a significant and growing market for products and services, and they are making their needs and expectations known to governmental bodies, organizations, and businesses. Using information and communication technology that is accessible is the fastest way in which to reach and serve people with disabilities and the elderly in an equal fashion as those without disabilities.

Harmonization of state, federal and international accessibility legislation, regulations and standards offers the promise of constraining the cost to vendors to test and certify E&IT product compliance to diverse sets of otherwise similar accessibility guidelines. Consumers of all abilities benefit from the reduced cost of bringing accessible E&IT products to market when harmonization of accessibility laws, regulations and standards is embraced.

An inclusive and universal design approach to technology is critical to both government agencies and private industry wishing to anticipate future needs of this growing population. By recognizing the importance of the protection and promotion of the rights and dignity of persons with disabilities through assistive technology, the world is just beginning to strengthen policies, strategies, and programs along with an increase in awareness of the

The Technology Wire - Continued:

public at large of the importance of the issue of disability and assistive technology.

Where environmental and privacy issues are more homogenous, issues around E&IT tend to be more disparate. Due to the many types of disabilities and age-related impairments, one size accessible product solution does not fit all.

Providing accessible E&IT products, web and non-web-based information and services also benefits the growing population affected by age-related impairments, in addition to people with disabilities.

“Underlying the legal and practical realities of the ‘information age’ is the recognition of the vast capacity of accessible technology to unlock human potential, to tap into great reservoirs of intellect and ability that have gone largely untapped until now, and to maximize productivity and performance for all,” says John Kemp, a leading disability law expert and CEO of Abilities! A NY based non-profit that supports people with disabilities. www.abilitiesonline.org.



Nations across the world are currently adopting new laws prohibiting discrimination on the basis of disability, as well as increasing the protection of civil rights for people with disabilities and expanding freedoms for all.

Demand for accessible technology and services will continue to rise as well as the public's understanding of, and requirement for, technology that is usable by every citizen. (Forrester Research 2003.)

To comply with guidelines and to include this valuable group of consumers, it is important that all diversity and HR processes, information, communications and technology (ICT), product development and service touch points are fully accessible to everyone. This includes mobile technology, kiosk, software, documents, social media (Facebook, Twitter, blogs, etc.), websites, and other forms of communications. The need to be accessible grows as our reliance on technology and use of social networks increases.

At TecAccess, we understand these issues and how to get ahead of them. We are experts in ADA, Section 508, W3C WCAG 1.0 and 2.0, and State and International Guidelines and Laws. We can spot the problems and help you knock down the barriers to reaching this large group of people, and reduce your legal exposure. We also help our clients create matrices, measurable results and we dashboard efforts with our Disability/Accessibility Dashboard.

The Technology Wire - Continued:

For more information please contact: Debra Ruh, TecAccess Founder and CEO, (804) 749-3565, druh@tecaccess.net, www.TecAccess.net.



Our Guest Writer:

Tracey Schlabach, KPMG Washington National Tax Practice

Tax Breaks for Helping and Hiring People with Disabilities

Making a commercial facility more accessible to people with disabilities can bring in a broader array of possible employees and make the facility easier for customers to use. Several tax benefits are available to employers who help and hire disabled people. These tax benefits include a deduction for barrier removals that help disabled people access or use a facility or vehicle, a credit for small businesses that help disabled people access facilities and programs, and first-year wage credits for employing disabled people who meet certain criteria.

Barrier Removal Tax Deduction

Businesses of any size may claim a tax deduction of up to \$15,000 per year for removing architectural and transportation barriers to make a facility or public transportation vehicle more accessible to or usable by disabled (or elderly) people. A facility is a building, piece of equipment, road, walk way, etc., and a public transportation vehicle is a vehicle that provides transportation to the public, even if a taxpayer is not “in the business of” providing transportation services. For example, a parking lot shuttle (provided for the convenience of shoppers at a mall) is considered a public transportation vehicle.

To be deductible, the removed barrier must make a facility or vehicle conform to Americans with Disabilities Act (ADA) standards. For example, a ramp installed to remove the barrier of a curb at an intersection must have a nonslip surface, a slope with a rise no steeper than one inch for every 12 inches of ramp, a width of at least 4 feet, and it must provide a smooth transition between surfaces.

If a removed barrier does not conform to specific ADA standards, it may still be deductible if it meets all of the following three tests:

- It was a substantial barrier to access or use a facility or public transportation vehicle by disabled or elderly people;
- It was a barrier for 1 or more major groups of disabled or elderly people (such as individuals who are blind, deaf, or use wheelchairs); and
- It did not create any new barrier that significantly impairs access to or use of the facility or vehicle by a major group of disabled or elderly persons.

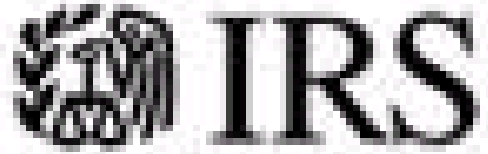
Claiming the deduction

To claim the barrier removal deduction, a business lists the barrier removal as a separate expense on its tax return. The deduction is claimed instead of capitalizing the related expenses. Costs exceeding the \$15,000 limit may be added to the basis of the property and depreciated. The deduction is not available for completely renovating or building a facility or vehicle or for

Our Guest Writer - Continued:

replacing depreciable property.

More information on the barrier removal deduction can be found in IRS Publication 535 (Chapter 7) and Section 190 of the Internal Revenue Code. The specific standards for barrier removal are listed in the Income Tax Regulations at Section 1.190-2.



Disabled Access Tax Credit

Eligible small businesses may claim the disabled access credit for making facilities and programs accessible to disabled people. The tax credit is 50% of “eligible access expenditures” that exceed \$250 and do not exceed \$10,250 (for a total credit available of \$5,125). A small business is eligible for the credit if it had gross receipts in the previous year that did not exceed \$ 1M or had no more than 30 full-time employees during the previous year. Full time employees work at least 30 hours per week for at least 20 weeks.

Eligible access expenditures help a business comply with the ADA. Similar to expenses that qualify for the barrier removal deduction, eligible access expenditures include amounts spent to remove architectural, transportation, physical or communication barriers that prevent a business from being accessible to, or usable by, individuals with disabilities. Expenditures may also be eligible for the credit if they improve the availability of auditory or visual materials or other equipment for people with disabilities. However, the expenditures cannot be used to construct a new facility.

Must have ADA obligation

A business can also only claim the disabled access credit if it has an obligation to comply with ADA requirements and it is violating the ADA prior to its access expenditure. In Crooks v. Commissioner (6th Cir. 2006) and Arevalo v. Commissioner (5th Cir. 2006), businesses claimed the disabled access credit for money spent to improve disabled persons’ access to pay phones and ATMs installed on their business property. The courts did not allow the credit for these expenditures because the businesses did not own the phones and ATMs, had no involvement in their operation, and therefore had no obligation to make them compliant with the ADA.

Similarly, in Fan v. Commissioner (2001), the U.S. Tax Court did not let a dentist claim the disabled access credit for the cost of an intraoral camera that helped him communicate with

Our Guest Writer - Continued:

hearing impaired patients. Before he had the camera, Dr. Fan communicated with hearing impaired patients by using handwritten notes. Although Dr. Fan considered writing notes time consuming and cumbersome, the notes adequately served the needs of hearing impaired patients. Also, the camera did not completely replace his use of handwritten notes. Because the camera was not necessary for Dr. Fan to meet ADA standards, he could not claim the disabled access credit for the cost of purchasing it.

However, in Hubbard v. Commissioner (2003), the U.S. Tax Court allowed an optometrist to take the disabled access credit for an automatic refractor that he used to treat disabled patients. The court found it irrelevant that Dr. Hubbard used the refractor to treat both disabled and nondisabled patients and permitted the credit because Dr. Hubbard was forced to refer disabled patients to other optometrists prior to purchasing the refractor because he could not accommodate them. The court explained that Dr. Hubbard's refractor was different than Dr. Fan's camera because Dr. Fan was already ADA compliant before he purchased the camera, but without the refractor, Dr. Hubbard could not serve disabled patients at all.

Claiming the credit

The disabled access credit is claimed by filing Form 8826. A small business can claim it every year that it incurs eligible expenditures. The credit reduces the amount that a business can deduct or capitalize from such expenditures. More information on the disabled access credit can be found in Form 8826 and its instructions and Section 44 of Internal Revenue Code.

Eligible small businesses may use the disabled access credit and the barrier removal deduction in the same year if expenses meet the requirements for both. If using the disabled access credit and the barrier removal deduction in the same year, the deduction equals the difference between the total expenditures and the amount of the credit claimed (up to the deduction limit).



Work Opportunity Tax Credit

Employers can also save on first-year wages paid to certain disabled employees who are hired by August 11, 2011 with the work opportunity credit. This tax credit allows employers to claim up to a 40% credit on the first \$12,000 paid to disabled veterans and the first \$6,000 paid to disabled individuals referred to them after completing or while receiving certified rehabilitative services. New employees must work at least 120 hours during the first year and the credit is reduced to 25% if an employee works less than 400 hours. To qualify for the credit, disabled veterans must have been discharged from military service within one year of

Our Guest Writer - Continued:

their hire date or have been unemployed for 6 months during the year prior to their hire date. Certified rehabilitation services must be approved by the state, an employment network under the Ticket to Work program, or the Department of Veteran Affairs.

Claiming the credit

To claim the work opportunity credit, employers must make sure that new hires are certified by a local agency as being part of a group that qualifies for the credit within the first 28 days of employment. More information on the work opportunity credit can be found in Form 3800, Form 8850, and Form 5884 and the forms' respective instructions (which are used to claim the credit) and Section 51 of the Internal Revenue Code.



In closing

Although time is running out to benefit from the work opportunity credit, the barrier removal deduction and disabled access credit are not set to expire and are available every year that employers make qualifying expenditures. Employers should remember that the barrier removal deduction and disabled access credit may be used for expenses that accommodate disabled employees as well as the general public. Employers can also remind disabled employees to take their own business deduction (on their individual tax return) for expenses that are necessary for them to be able to work. These “impairment-related” work expenses are not subject to the 7.5% limit that applies to medical expenses. More information for employees on this individual business deduction is available in IRS Publication 502.

By Tracey Schlabach, KPMG Washington National Tax Practice

This article represents the views of the author only, and does not necessarily represent the views or professional advice of KPMG LLP.

The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

Are You Working for a Global Company?

Are you working for a global company? If so, are you aware of which countries set quotas for hiring people with disabilities and if so, are you aware of what the quotas are? If not, the table below may help.

Are you working for a global company? If so, are you aware of which countries set quotas for hiring people with disabilities and if so, are you aware of what the quotas are? If not, the table below may help.

When considering what your company's obligations are relative to the above listed quotas, keep in mind that not all quota systems operate the same. For instance, in France and Poland, certain categories of workers are counted twice or in some cases, three times. In other countries, there are quota-levy systems that allow employers to contribute money to a special fund in lieu of filling the quota. And yes, the size of the levy varies greatly as well..

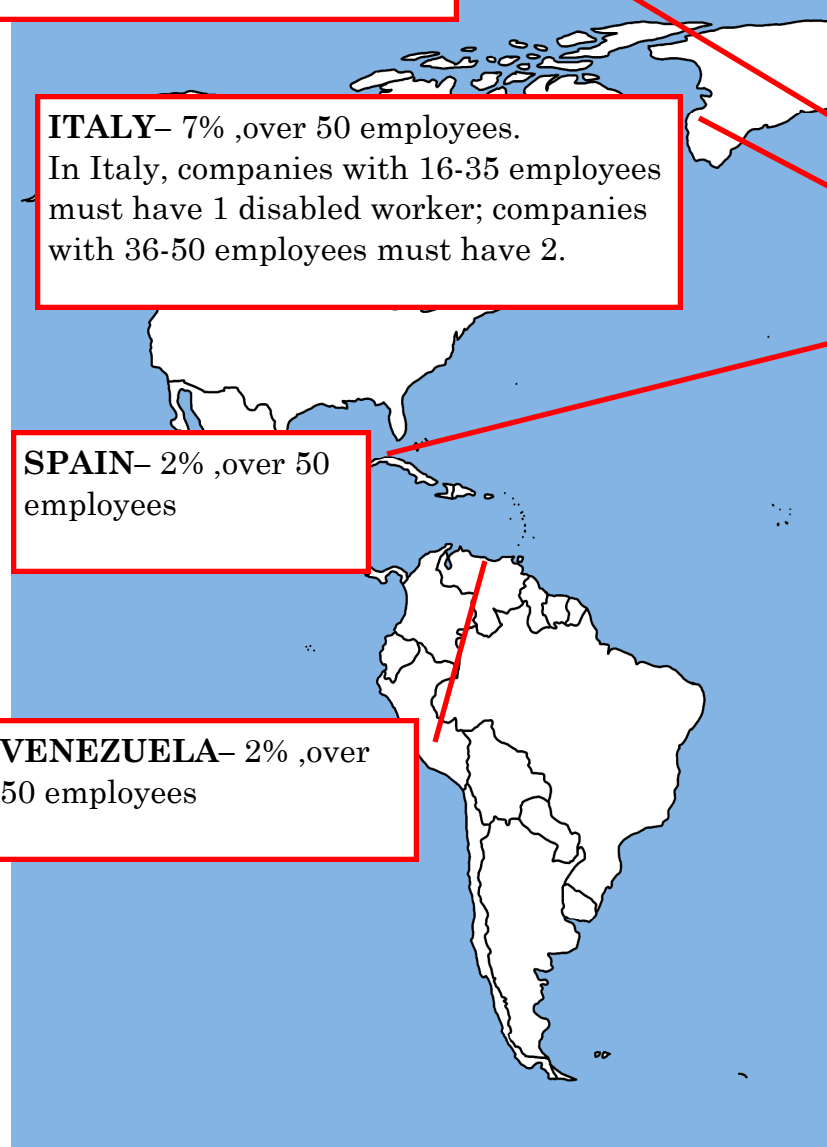
Though you should always rely on your in-country Legal and Human Resource departments to interpret these and other laws, Springboard Consulting LLC can help. Springboard can assist you and your company with the development and execution of initiatives in support of meeting these quotas and appropriately serving this population within your organization. To learn how, contact Nadine Vogel at Nadine@consultspringboard.com.

AUSTRIA - 4% in enterprises with over 25 employees

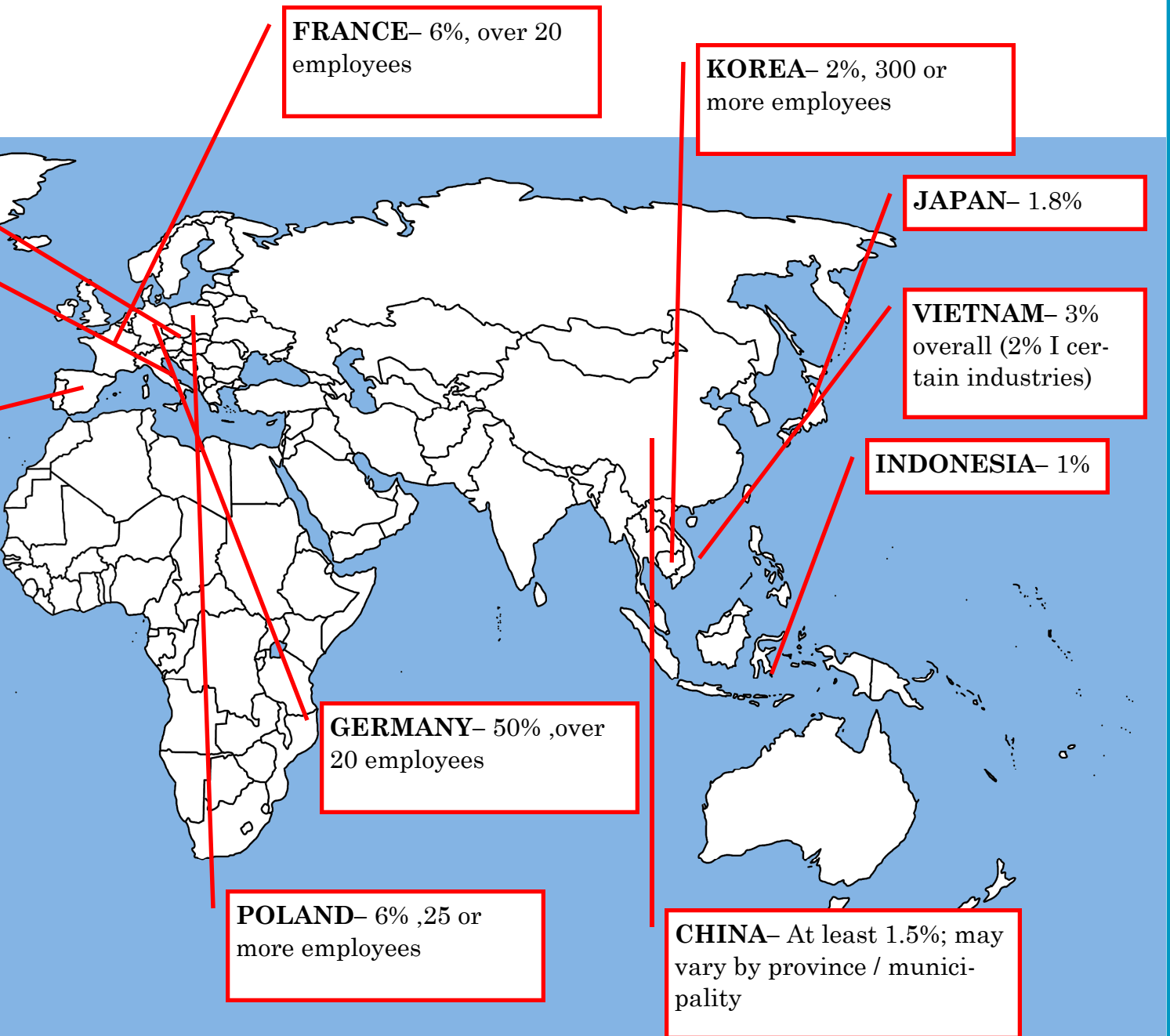
ITALY- 7% ,over 50 employees.
In Italy, companies with 16-35 employees must have 1 disabled worker; companies with 36-50 employees must have 2.

SPAIN- 2% ,over 50 employees

VENEZUELA- 2% ,over 50 employees



Are You Working for a Global Company? - Continued:



2011 - Disability Matters Awards Banquet & Conference:

Where were you on April 7th and 8th of this year?

I was in an amazing conference center on Cisco's campus in San Jose, CA for the Fifth Anniversary of the Disability Matters Awards Banquet and Conference.

Thanks to our Hosts, Cisco and Northrop Grumman Corporation and all of our sponsors this was an incredibly successful event. The 2011 Sponsors were:

HOST



5TH YEAR ANNIVERSARY



PLATINUM



GOLD



SILVER



BRONZE



2011 - Disability Matters Awards Banquet & Conference - Continued:

BRONZE



We had the opportunity to hear from our honorees, companies that are committed to changing their organization's perspectives about people with disabilities and their families in a way that reflects the importance of their work, stated quite simply as their business imperative; and for the first time, included the U.S. Military. These Honorees were:

MARKETPLACE



WORKFORCE



2011 - Disability Matters Awards Banquet & Conference - Continued.:

WORKPLACE



For the second year, two small business honorees were featured, illustrating that even with extremely limited resources, amazing things can be accomplished; experiences and lessons that even the multinational corporations can learn from. The two Small Business Honorees were:

SMALL BUSINESS



And then there were our Employers of Choice who have taken their award-winning initiatives to a level where there is complete synergy between mission and achievement. The two Employer of Choice Honorees were:

EMPLOYER OF CHOICE



In just a few weeks you will have the opportunity to hear from all of our honorees by viewing their conference presentations by visiting the Disability Matters section on the Springboard website at www.consultspringboard.com. We hope you will enjoy their comments as much as we did.

So..... what's next for Disability Matters? Lots! In 2012 we will be producing not one, but TWO EVENTS. Our U.S. event will be held in Newark, NJ on April 18-19th at Prudential's

2011 - Disability Matters Awards Banquet & Conference - Continued.:

corporate headquarters with Prudential serving at the 2012 US Host. We will also be holding our inaugural European event to be held in Paris, France in March, 2012.

Additional information about sponsor opportunities, tickets, honoree consideration, etc. will be available for both events in the coming weeks so be on the look-out for Disability Matters announcements to arrive in your mailbox soon.

We look forward to celebrating with all of you!



Come See Nadine!



Nadine will be at the North Carolina ILG Regional Conference on Friday, May 13, 2011; first moderating a panel, "Contractors discuss best practices for outreach and employment of Veterans and Disabled Employees", and then delivering two sessions on the topic of, "Recruiting Employees With Disabilities".



Nadine will be at Network and Affinity Leadership Congress (NALC); June 8-9, 2011; New York, NY. On Thursday, June 9, 2011, Nadine will be moderating a pane, "Leveraging ERGs to increase Profitability in the Marketplace".



Nadine will be present at the AAAA Access, Equity and Diversity Summit & Annual Meeting being held in Atlantic City, NJ, June 28—30, 2011. Nadine will be speaking on the topic of, "Supporting Disability in the Workforce/Workplace: Not Just a Strategic Advantage, a Business Imperative".

Nadine Vogel...



A Note from the Springboard Team:

As always, I hope everyone has enjoyed this edition of “[The WAVE](#)”.

This issue we instituted two new features.....“The Technology Wire” and “Our Guest Writer”; which I hope provided useful information relative to disability in the workforce, workplace and marketplace.

As our newsletter grows, we would like our reader participation to continue growing too ... please help us get the word out... tell everyone you know to visit our website and sign-up for the newsletter - <http://www.consultspringboard.com/newsletter/> .

Again, we thank you for your support and for subscribing to ...

“The WAVE”

Until Next Time...



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