

STATE COUNCIL FOR PERSONS WITH DISABILITIES

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MEMORANDUM

DATE:

April 26, 2016

TO:

All Members of the Delaware State Senate

and House of Representatives

FROM:

Ms. Daniese McMullin-Powell, Chairperson

State Council for Persons with Disabilities

RE:

S.B. 221 (Employer Tax Credit: DVR & DVI Referrals)

The State Council for Persons with Disabilities (SCPD) has reviewed S.B. 221. The intent of the proposed legislation is to advance the number of work opportunities made available to Delawareans with disabilities beyond those offered through State Use Law. SCPD endorses the proposed legislation since the employment rate for Delawareans with disabilities is very low (36.1%) and this legislation would encourage the hiring of individuals with disabilities. Council also has the following observations.

As background, only 34.5% of non-institutionalized Americans ages 21-64 with a disability are employed. The Delaware statistic is similar, i.e., only 36.1% of such adults with a disability are employed. See attachment. Delaware has several laws which promote the hiring of individuals with disabilities (lines 5-6 and 16 Del.C. §5503). In the past few years, multiple programs have been initiated to "jump-start" training and employment opportunities for this constituency. Such initiatives include the DHSS Pathways to Employment program and the PROMISE program. See attached summaries. These programs are helpful but may be limited to certain age groups and disabilities. For example, individuals with traumatic brain injury, the "signature" injury of the Iraq and Afghanistan conflicts, may not qualify for either program. Federal tax incentives exist to promote hiring of individuals with disabilities. See attachment. Many states, including Maryland and New York, offer a State tax credit to supplement the federal incentives. See attached article.

S.B. 221 authorizes a State tax credit for employers who hire referrals from the Division of Vocational Rehabilitation or the Division for the Visually Impaired after January 1, 2017. The amount of the credit would be equal to 10%, but in no event greater than \$1,500, of the gross wages paid to a qualifying person. The credit would be available for the year in which the

employee is hired and the 2 taxable years thereafter (lines 28-38).

One advantage to linking the credit to DVR referrals is that DVR is not limited to only certain disabilities. DVR serves individuals with a wide range of physical and mental impairments, including traumatic brain injury. It focuses on individuals with "most significant" and "significant" disabilities. Consistent with the attached excerpt from 2015 Annual Report from DVR's Rehabilitation Council, in FY15 it served 7,757 clients of whom 2,861 were new applicants. It achieved a successful employment outcome for 1,138 clients with an average hourly wage of approximately \$10.50/hour. The availability of a State tax credit should bolster DVR's prospects for securing successful employment outcomes since hiring DVR referrals will be more attractive to employers.

Thank you for your consideration and please contact SCPD if you have any questions regarding our position or observations on the proposed legislation.

cc: Ms. Andrea Guest, DVR

Mr. Dan Madrid, DVI

Mr. Brian Hartman, Esq.

Governor's Advisory Council for Exceptional Citizens

Developmental Disabilities Council

SB 221 employer tax credit 4-19-16

Cornell University

SOURCES (/sources.cfm) FAQ (/faq.cfm)

GLOSSARY (/glossary.cfm) HELP (/help.cfm) LOG IN (/help.cfm)

(http://www.cornell.edu)

Disability Statistics (/)

Online Resource for U.S. Disability Statistics

FIND

Disability Statistics

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Disability
Status Reports

ACCESS
Research
Tools

Find U.S. disability statistics in 3 easy steps

Select a Statistic

Adjust Search Filters

Review Results

3/28/2016

Individual Statistics	Search Form		Table				
American Community	Source:	American Community Survey (ACS)	Employment Rate.	.040			
4 Prevalence		🖸 (/glossary.cfm?	The percentage	e of non-insti	itutiona	The percentage of non-institutionalized, male or female, with a	with a
(/reports/acs.cfm? statistic≂1)		g_id=270&view=true)	education level	21-64, all rails in the Unit	ices, re ed Stal	disability, ages z1-54, all races, regardless of ethnicity, with all education levels in the United States who were employed in 2013.	with all
■ Employment	Statistic:	Employment Rate	į.				
Rate		(./glossary.cfm?g_id=255&view=true)				Base Population	
 Not Working but Actively Looking for 	Gender: 🖪	Male or Female V	Location	Estimate (%)	90%	(/glossary.cfm? g_id=259&view=true)	Sample Size
Work (/reports/acs.cfm?	(/glossary.cfm?		United States	34.5	± 0.28	19,618,200 199,997	199,997
statistic=3)	g_id=z35&view=true)		Alabama	27.2	± 1.59	409,700	4,295
" Full-Time / Full-Year	Disability Status:	with	Alaska	50.8	± 5.44	44,400	418
Employment	Disability Type: E	Any Disability	Arizona	33.5	± 1.77	372,300	3,910
(/reports/acs.crm? statistic=4)	- 'Calocococo'		Arkansas	28.0	± 2.02	260,300	2,777
	g_id=286&view=true)		Салботіа	32.8	± 0.78	1,917,800	19,290
(/reports/acs.cfm?	Age:	Anne 21-64 V	Colorado	42.7	± 2.09	293,300	2,915
statistic=5)			Connecticut	41.7	±2.71	173,600	1,820
 Annual Household 	Race: 🖸	all races	Delaware	36.1	± 4.51	99,500	572
Income (/reports/acs.cfm?	(/glossary.cfm?		District of Columbia	32.8	± 5.57	37,300	390
statistic=6)		closed software to	Florida	30.8	± 0.98	1,159,900	11,763
a Poverty	Education:		Georgia	32.4 ±	± 1.33	651,600	009'9
(/reports/acs.cm/	(/glossary.cfm?		Hawaii	42.2 ±	± 4.49	63,500	623
, Supplemental	g_id≕Z/5&view=true)		Idaho	37.6	± 3.49	101,100	1,094
	Hispanic:	regardless of ethnicity ~	Illinois	37.0	± 1.33	691,000	7,194
(SSI)	(/glossary.cfm?		Indiana	35.1 4	± 1.59	474,300	4,947
(/reports/acs.ctm?/	g_id=254&view=true)	16	lowa	43.8 ₃	± 2.30	179,300	1,786
. Educational	Value:	Percentage V	Kansas	42.3	± 2.73	171,700	1,813
	Year	2013 ~	Kentucky	27.6 ± 1.61	+ 1.61	404,100	4,056
(/reports/acs.cfm?			Louisiana	31.91±1.79	± 1.79	354,500	3,610
statistic=9)	**************************************	Search	Maine	32.1 ± 2.92	± 2.92	115,500	_

Coverage (/reports/acs.cfm? statistic=11) " Health Insurance

Current Population Survey

- Prevalence (cps.cfm? statistic=prevalence)
- Labor Market Activity statistic=activity) (cps.cfm?
- statistic=employment) Employment (cps.cfm?
- Household Income statistic=houseinc) (cps.cfm?
- » Poverty (cps.cfm? statistic=poverty)

Census 2000

- (census.cfm? » Prevalence statistic=1)
- Employment(census.cfm? statistic=2)

3,122	3,799	7,738	2,983	2,798	4,662	0 658	991	1,785	787	0 4,302	0 1,440	0 11,274	0 7,015	0 351	0 8,391	0 3,118	0 2,772	0 8,165	0 650	3,657	0 516	5,526	15,661	1,417	00 400	00 4,660	00 4,612	1,951
312,700	376,200	748,800	282,900	272,400	442,900	002,69	92,400	189,000	81,700	423,600	159,200	1,044,300	680,800	34,100	808,400	303,800	300,400	820,100	63,400	352,200	54,600	537,500	1,553,500	139,700	41,500	452,600	456,300	202,900
± 2.02	± 1.78	± 1.13	± 1.83	± 1.94	± 1.61	± 3.57	± 3.22	± 2.59	± 3.94	5 ± 1.70	3 ± 2.75	3 ± 1.05	t ± 1.29) ± 5.28	3 ± 1.21	J ± 1.72	3 ± 2.00	5 ± 1.20	6 ± 4.33	5 ± 1.79	1 ± 4.20	2 ± 1.44	8 ± 0.90	2 ± 3.03	6 ± 4.20	8 ± 1.64	.5 ± 1.64	3 ± 2.05
41.2	34.6	30.4	44.0	26.7	32.4	36.0	45.9	41.1	40.5	37.5	35.6	32.6	31.4	56.0	33.9	37.0	35.3	33.6	34.6	31.5	49.1	30.2	38.8	42.2	34.6	36.8	37.	25.3
Maryland	Massachusetts	Michigan	Minnesota	Mississippi	Missouri	Montana	Nebraska	Nevada	New Hampshire	New Jersey	New Mexico	New York	North Carolina	North Dakota	Ohio	Oklahoma	Oregon	Pennsylvania	Rhode Island	South Carolina	South Dakota	Tennessee	Texas	Utah	Vermont	Virginia	Washington	West Virginia

3/28/2016

Written Description	Wyoming	51.4	51.4 ± 5.02	38,300	386
	Puerto Rico	22.5	± 1.46	371,500	3,356
Description of Statistics					
In the year 2013, an estimated 34.5 percent (plus or minus 0.28 percentage points) of non-institutionalized, male or female, with a disability, ages 21-64, all races, regardless of ethnicity, with all education levels in the United States were employed.	Statistics : Search : Description : Table	th : Descr	iption : Table		
In other words, 6,775,300 out of 19,618,200 non-institutionalized, male or female, with a disability, ages 21-64, all races, regardless of ethnicity, with all education levels in the United States were employed.					
The estimates above are based on a sample of 199,997 persons who participated in the 2013 American Community Survey (ACS).				8	
These estimates may differ slightly from the Census Bureau summary tables. See Frequently Asked Questions (/faq.cfm? n=7#Q4) for more information.					
Caution: Sample Sizes and Margin of Error (MOE)					
Caution should be used when interpreting a statistic based on small sample sizes or when the Margin Of Error (MOE) is large relative to the estimate. The MOE is a measurement of the accuracy of the statistic. We highly recommend that you indicate the sample size and MOE when reporting a statistic. Go to Glossary for more about Margin of Error (MOE) (/glossary.cfm?g_id=269&view=true) Go to Glossary for more about sample size (/glossary.cfm?g_id=219&view=true)	es established			¥	
Definition of	na najbunga jida (Ġ.			
Definition of Any Disability					

3/28/2016

respondent answers affirmatively for one or more of these six The ACS definition of disability is based on six questions. A person is coded as having a disability if he or she or a proxy categories.

Hearing Disability (asked of all ages): Is this person deaf or does he/she have serious difficulty hearing?

Visual Disability (asked of all ages): Is this person blind or does he/she have serious difficulty seeing even when wearing glasses?

Because of a physical, mental, or emotional condition, does Cognitive Disability (asked of persons ages 5 or older): this person have serious difficulty concentrating, remembering, or making decisions?

Does this person have serious difficulty walking or climbing Ambulatory Disability (asked of persons ages 5 or older): stairs?

Self-care Disability (asked of persons ages 5 or older): Does this person have difficulty dressing or bathing? Independent Living Disability (asked of persons ages 15 or older): Because of a physical, mental, or emotional condition, does this person have difficulty doing errands alone such as visiting a doctor's office or shopping?

Go to Frequently Asked Questions for more on defining Go to Glossary for more terms and definitions. disability. (/faq.cfm#Q3) (/glossary.cfm)

Source

Employment and Disability Institute using the U.S. Census Bureau's 2013 American Community Survey (ACS) Public These statistics were calculated by the Cornell University

www.disabilitystatistics.org (http://www.disabilitystatistics.org) We suggest the following citation when using these statistics: Statistics from the 2013 American Community Survey (ACS). Go to Data Sources for more about the ACS (Isources.cfm? Erickson, W., Lee, C., von Schrader, S. (2015). Disability Ithaca, NY: Cornell University Employment and Disability Institute (EDI). Retrieved Mar 28, 2016 from Statistics: Search: Description: Table Use Microdata Sample (PUMS) data. Suggested Citation n=3#acs)

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Rehabilitation Research
(http://www.ed.gov/about/offices/list/osers/nidrr/index.html)

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Delaware Health and Social Services » Division of Services for Aging and Adults with Physical Disabilities

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SERVICES

INFORMATION

Pathways to Employment

General Information

Pathways to Employment is a program designed to support low-income teens and young adults with disabilities in Delaware who want to work. The program helps participants get prepared for work, find jobs, and succeed in the workplace.

Eligibility

In order to participate in the Pathways to Employment program an individual must:

- Want to work
- Be aged 14 to 25
- Be enrolled in Medicaid and meet related financial eligibility criteria
- Be in one of the targeted disability groups (persons with intellectual disabilities; autism spectrum disorders; visual impairments; or physical disabilities)*
- Meet certain disability-specific functional criteria

Services

Pathways to Employment participants receive employment-related services to meet their individual

Services available through Pathways to Employment include:

- Employment Navigator
- Career Exploration and Assessment
- Supported Employment Individual
- Supported Employment Small Group
- · Benefits Counseling
- · Financial Coaching
- · Non-Medical Transportation
- · Personal Care (including a self-directed component)
- · Orientation, Mobility, Assistive Technology

For a brief description of each service, visit the Pathways to Employment - Services page.

Learn More

Follow the links below to get more detailed information about Pathways to Employment.

- Pathways to Employment Brochure
- Pathways to Employment Flyer
- Pathways to Employment Presentation
- Pathways to Employment State Plan Amendment (approved by Centers for Medicald and Medicare Services effective 1/1/15)

How to Enroll or Make a Referral

^{*} People with mental health support needs are served by a similar program called PROMISE.

To enroll in Pathways to Employment or to refer someone who you think might benefit from the program, contact the Delaware Aging and Disability Resource Center (ADRC).

Information for Service Providers

To enroll as a service provider, please visit the <u>Pathways to Employment - Information for Service Providers</u> page.

Last Updated: Thursday September 03 2015

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Delaware Health and Social Services » Division of Substance Abuse and Mental Health

HOME

SERVICES

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- Court Programs
- PROMISE Assessment Center's
- Delaware Psychiatric Center
- Eligibility & Enrollment Unit
- Mental Health
- National Service Locator
- Prevention
- PROMISE
- Problem Gambling
- Services for Homeless Individuals
- Substance Abuse
- Treatment
- Treatment Access Centers

INFORMATION

PROMISE

What is PROMISE?

The PROMISE program (Promoting Optimal Mental Health for Individuals through Supports and Empowerment) will target individuals with behavioral health needs and functional limitations to offer an array of home and community-based services (HCBS) that are person-centered, recovery-oriented, and aimed at supporting beneficiaries in the community. PROMISE will help improve clinical and recovery outcomes and reduce unnecessary institutional care through better care coordination, and thereby also reduce the growth in overall program costs.

PROMISE will provide a variety of community based services such as:

- Care Management
- Individual Employment Supports
- Short-Term Small Group Supported Employment
- · Financial Coaching
- Benefits Counselling
- Peer support
- Non-Medical Transportation
- Community-Based Residential Supports Excluding Assisted Living
- Nursing
- Community Psychlatric Support and Treatment
- Psychosocial Rehabilitation
- Respite
- · Independent Activities of Dally Living/Chore
- Personal Care
- Community Transition Services

For a description of each of the services listed above, please view the PROMISE Services Presentation.

PROMISE Public Hearings

In September of 2014, the Division of Substance Abuse and Mental Health (DSAMH), along with the Division of Medicaid and Medical Assistance (DMMA) held three public hearings regarding the 1115 Walver Amendment (PROMISE). The goal of the PROMISE program (Promoting Optimal Mental Health for Individuals through Supports and Empowerment) is to Improve clinical and recovery outcomes and reduce unnecessary Institutional care through better care coordination, and thereby also reduce the growth in overall program costs. During the public hearings, an overview of PROMISE was presented to those in attendance, and as a result the state received and responded to numerous questions and comments from the public regarding the PROMISE program.

For more information on PROMISE and how to qualify, please view the PROMISE Brochure.

Provider Information

The Division of Substance Abuse and Mental Health will work with qualified mental health providers to deliver home and community-based, person-centered, recovery-oriented services under the PROMISE program for Delaware residents suffering from severe and persistent mental illness and substance use disorders.

New Provider Information/Training:

PROMISE Training Requirements

PROMISE Training Curriculums PROMISE Training Calendar

New Provider Implementation Checklist

Find Information on Preadmission Screening and Resident Review (PASRR)

Want to become a PROMISE provider in Delaware? Contact the Provider Relations Unit at (302) 255-9463 for information!

Provider Billing:

PROMISE HCBS Service Certification and Reimbursement Manual-Draft

Contact Information:

Contact the Eligibility and Enrollment Unit (EEU)

PROMISE Provider Directory

You may also contact the DSAMH Provider Relations Unit with any additional questions or concerns at (302) 255-9463 or by email at DSAMHPromise@state.de.us.

Beneficiary Information

Contact the Eligibility and Enrollment Unit (EEU)

Find a Nearby PROMISE Provider

Find Treatment Services

You may also contact the DSAMH Office of Consumer Affairs at (302) 255-9421 with any questions or concerns.

Need Immediate Help?

Contact the Crisis Intervention Unit

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Last Updated: Monday February 08 2016

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None None

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TurboTax 🗸

Tax Credits for Hiring Disabled Workers

By Madison Garcia eHow Contributor











Email

Under the Americans with Disabilities Act, any employer with more than 15 employees must provide reasonable accommodation for disabled individuals. Although it's a federal requirement, businesses can still get federal tax credits for hiring disabled workers and restructuring the workplace to accommodate them. Tax deductions and state tax credits are also available.





Olgital Vision./Photodisc/Getty Images

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Work Opportunity Credit

The federal government offers a federal tax credit for employers that hire new employees out of a targeted group that includes disabled individuals. In order to qualify for this credit, the employee must be certified as disabled by the appropriate governmental agencies. The credit offers employers up to 40 percent of the first \$6,000 of wages given to new disabled employees. To claim the credit, the employer should complete IRS Form 5884, Work Opportunity Credit, and include it with the annual business tax return.

Disabled Access Tax Credit

Even if a business didn't hire any new disabled employees, it can still get a tax credit for providing or improving disabled access. The Disabled Access Credit is available to small businesses that earn less than \$1 million and have fewer than 30 full time employees. Eligible expenditures include removing accessibility barriers, providing interpreters or audio materials for the hearing-impaired, providing readers for the visually-impaired, and purchases or improvements on any devices for disabled individuals. The maximum annual credit is \$5,000. Businesses can claim the tax credit by completing IRS Form 8826, Disabled Access Credit, and attaching it to the business return.

Barrier Removal Tax Deduction

Although large businesses may not qualify for the Disabled Access Credit, they can still take advantage of the Barrier Removal tax deduction. Normally, a business must capitalize any structural improvements to buildings and vehicles and depreciate them over the assets' lives. However, If the improvement is related to Improving accessibility for the elderly or disabled, it can deduct the cost immediately. The maximum amount a business can deduct each year is \$15,000.

State Tax Incentives

Along with federal tax credits, many states offer tax incentives for costs connected to disabled individuals. For example, businesses based in Maryland can get a state tax credit for hiring employees with disabilities. Employers can get a maximum credit of \$1,800 for employee wages the first year of employment and up to \$1,200 in the second year. Maryland also offers a credit up to \$600 the first year and \$500 the second year for providing transportation and childcare expenses for disabled individuals. New York offers a similar program that provides up to \$2,100 in state tax credits.

State Rehabilitation Council for the Division of Vocational Rehabilitation











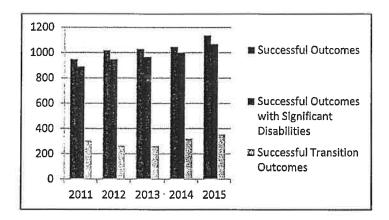




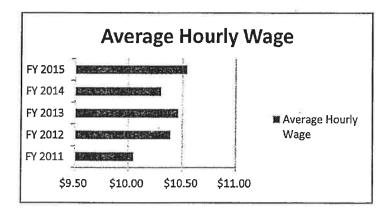
2015 Annual Report

DVR RECORDS AND ACHIEVEMENTS

The Division of Vocational Rehabilitation set a new record for successful employment outcomes in FY 2015, increasing the number of individuals who were successfully employed by 92 over the previous year for a total of 1,138! Among the individuals who achieved successful employment outcomes, 1070 (94 %) individuals had significant disabilities and 355 (31%) were individuals who had received Transition services.



This chart indicates the five-year trend in the number of total successful DVR outcomes, successful outcomes for individuals with significant disabilities, and successful outcomes for individuals who received transition services.



This chart indicates the five-year trend for the average hourly wage of all individuals who were successfully employed through DVR.

During FY 2015, DVR began formal implementation of Pre-Employment Transition Services as required under the Workforce Innovation and Opportunity Act. The division solicited bids for community partners to offer summer programs that would offer transition students exposure to employment expectations and experience in employment situations. DVR funded 11 programs statewide that offered services to over 100 transition students. The feedback from these programs was overwhelmingly positive, and DVR is expanding Pre-Employment Transition Services in FY 2016.



DVR PERFORMANCE REPORT

Successful Rehabilitations:	1,138
Most Significant Disabilities	357 (31%)
Significant Disabilities	715 (63%)
Transition Youth Rehabilitated	355
Total Clients Served:	7,757
Clients with Most Significant Disabilities	•
Clients with Significant Disabilities	2,614 (34%) 4,303 (56%) 90%
New Applicants in FY 2015:	2,861
Determined Eligible	2,501
Acceptance Rate	92%
New Transition Students:	782
Transition Students/Youth Served	2,284
Average Hourly Wage for FY 2015 closures:	
All closures	\$10.54
Transition	\$10.00
Supported Employment	\$8.61
Adults (not TR or SE)	\$11.15
Individuals in Delayed Status at the end of FY 2015	37