



## Opportunities for Ohioans with Disabilities

Mike DeWine, Governor  
Kevin L. Miller, Director



# Tax Incentives

Employers that promote an inclusive workforce by hiring people with disabilities may be eligible for tax credits and deductions:

The **Work Opportunity Tax Credit** provides employers incentives to hire qualified individuals from certain target groups who have consistently faced significant barriers to employment including people with disabilities. Employers who hire individuals with disabilities served by vocational rehabilitation may apply for up to \$2400 per employee hired.

The **Disabled Access Credit** provides a non-refundable credit of up to \$5,000 for small businesses (less than \$1 million in earnings and no more than 30 employees) that incur expenditures for the purpose of providing access to persons with disabilities.

*Examples include:*

- Providing sign language interpreters
- Accessible materials
- Accessible devices or equipment



The **Architectural Barrier Removal Tax Deduction** encourages businesses of any size to remove architectural and transportation barriers to the mobility of persons with disabilities and the elderly. Businesses may claim a deduction of up to \$15,000 a year for qualified expenses.

*Examples include:*

- Widening doors
- Building ramps
- Modifying vehicles

To learn more about these incentives, determine whether your business is eligible, and learn how to apply, visit the Department of Labor resource **Tax Incentive for Employers**: [www.dol.gov/odep/topics/TaxIncentivesForEmployers.htm](http://www.dol.gov/odep/topics/TaxIncentivesForEmployers.htm)

[ood.ohio.gov](http://ood.ohio.gov)

Hiring Ability Hotline

866-895-0058



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Programs provided by the Opportunities for Ohioans with Disabilities are funded, in whole or in part, with federal grants awarded by the U.S. Department of Education (DOE) or the U.S. Department of Health and Human Services (HHS).

For purposes of the Vocational Rehabilitation (VR) Program, including Pre-Employment Transition Services (Pre-ETS), OOD received 78.7% of its funding through the DOE VR grant. In Federal fiscal year (FFY) 2018, OOD received \$100,336,097 in federal funds. Funds appropriated by the State covered 21.3 % of the total costs, or \$27,155,767. Of these federal funds, \$15,050,415 is set aside for Pre-ETS. For purposes of the Supported Employment Program, the DOE VR grant funded 100% of the costs for the Supported Employment for Youth with a Disability Program. In FFY 2018, OOD received \$303,725. The grant also funded 95% of the Supported Employment Program (non-Youth). In FFY 2018, OOD received \$303,725 and the State appropriated funds paid the remaining 5% or \$33,747 of the total costs. For purposes of the Independent Living Services for Older Individuals Who are Blind (OIB) Program, the federal grant received from DOE in FFY 2018 paid 90% of the total costs incurred under the program. In FFY 2018, OOD received \$1,174,400 in federal grant funds. Funds appropriated by the State paid 10% or \$130,489 of the total costs incurred under the OIB program. For purposes of the Independent Living (IL) Program, the federal grant received from HHS paid 90% of the total costs incurred in FFY 2018. In FFY 2018, OOD received funding of \$632,411. Funds appropriated by the State paid 10% or \$70,268 of the total costs incurred under the IL Program.

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