



Financial Incentives

Businesses accommodating or hiring employees with disabilities may qualify for tax credits and deductions. There are three federal tax incentives available. They include the Work Opportunity Tax Credit (WOTC), Disabled Access Credit, and Architectural Barrier Removal Tax Deduction. More information and additional resource links are listed below as we currently undergo another tax season.

Work Opportunity Tax Credit (WOTC)

This tax credit provides employers incentives to hire qualified individuals from different target groups that are inclusive of people with disabilities. The maximum tax credit could reach as high as \$9,600, depending on the employee hired and the length of employment. This link connects you with the latest resources from DOL ETA resource website with program brochure, frequently asked questions, and youtube video providing a helpful program overview.

Disabled Access Credit

This tax credit provides a non-refundable credit for small businesses that incur expenditures for the purpose of providing access to persons with disabilities. This link connects you with helpful background developed by the Job Accommodation Network on this tax vehicle as well as the other two listed on this page.

Architectural and Transportation Barrier Removal Deduction

This tax deduction encourages businesses of any size to remove architectural and transportation barriers to the mobility of persons with disabilities. Businesses may claim a deduction of up to \$15,000 a year for qualified expenses for items that normally must be capitalized. This link connects you with the mid-Atlantic ADA Center outlining facts about this tax deduction as well as the other two listed on this page.