



Assistive Technologies in the Workplace

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Learning Outcomes

1. Participants will list three options available to employers for assisting with Assistive Technology employee accommodations through Vocational Rehabilitation and AT Act Programs.
2. Participants will name one new technology for employee accommodation.
3. *Participants will identify one tax incentive for increasing accessibility in employment settings.*

Tax Credits and Accessibility

Businesses with 30 or fewer employees or total revenues of \$1 million or less may use a credit of up to \$5,000 a year to offset costs associated with altering facilities, using interpreters, or other improvements to accessibility for customers or employees with disabilities.

The Access Credit includes 50 percent of expenses up to \$10,250 for removing architectural, communication, physical, or transportation barriers.

These expenses include providing qualified interpreters for the Deaf, accessible materials for individuals with visual impairments and purchasing equipment and devices for individuals with disabilities.

What Are Eligible Access Expenditures?

Removing architectural, communication, physical, or transportation barriers which prevent a business from being accessible to, or usable by, individuals with disabilities.

Providing qualified interpreters or other effective methods of making aurally delivered materials available to individuals with hearing impairments.

Providing qualified readers, taped texts, and other effective methods of making visually delivered materials available to individuals with visual impairments.

Acquiring or modify equipment or devices for individuals with disabilities, or providing other similar services, modifications, materials, or equipment.

IRS Rulings

According to a 2015, Tax Incentives Bulletin, by the Southwest ADA Center, the IRS has taken a fairly restrictive view on what qualifies as equipment to accommodate individuals with disabilities.

The requirement is that the expenditures must be for compliance with the Americans with Disabilities Act.

If the taxpayer is already in compliance, even at a minimal level, the equipment and device expenditures cannot be treated as a tax credit.

Court Case: Fan v. Commissioner, 117 T.C. 32

Taxpayer (a dentist) claimed a credit for expenditure for a piece of sophisticated x-ray imaging equipment that had a feature which allowed for on-screen communication and highlighting of issues with patients.

The doctor asserted that this capability allowed him to communicate more effectively with deaf patients replacing the use of hand-written notes, as needed, with his patients.

The IRS disallowed the credit stating the dentist was already in compliance under the ADA via the hand-written notes.

Court Case: Hubbard v. Commissioner, T.C. Memo. 2003-245

The taxpayer (an optometrist) claimed a credit for an automatic refractor system. The system took measurements of the patient's eyes and provided an estimate of the corrective prescription. This piece of equipment took the place of the manual approach of reading charts from a distance.

Prior to the purchase of this equipment, the optometrist was unable to treat many disabled patients due to the physical constraints of the manual system.

The Tax Court held that the optometrist purchased the equipment to provide better access to his disabled patients and to come fully into compliance with the ADA.

Tax Deductions and Accessibility

All businesses can take a deduction of up to \$15,000 each year for the cost of removing barriers in facilities or vehicles.

It is important to note that businesses may not take a deduction and a tax credit on the same expenditure.

Architecture and Barrier Removal

Access Deduction (Section 190) This provision is an exception to the general rule of capitalization and depreciation and applies to businesses of all sizes.

“A taxpayer may elect to treat “qualified architectural and transportation barrier removal expenses” which are paid or incurred by him during the taxable year as expenses which are not chargeable to a capital account. The expenditures so treated shall be allowed as a deduction.”

Readily Achievable Barrier Removal

Businesses and non-profit organizations that serve the public are to remove architectural barriers including physical communication barriers (flashing alarms, signage, pictograms, etc.) in existing facilities (that were built before 1992) when it is readily achievable. This means in doing so it would be easily accomplishable and able to be carried out without much difficulty or expense.

This requirement is an ongoing obligation to continually assess and do barrier removal (DOJ ADA Title III reg. 28 CFR Part 36.304).

Measures taken to remove barriers must comply with the 2010 ADA Standards for Accessible Design, if compliance is readily achievable. If compliance is not readily achievable, barrier removal measures may be taken that do not fully comply with the 2010 Standards with exception of measures that would pose a significant risk to the safety of individuals with disabilities or others.

Work Opportunity Tax Credit

The Tax Increase Prevention Act of 2014 extends the Work Opportunity Tax Credit (WOTC) for hiring certain workers through December 31, 2014.

The Tax Increase Prevention Act of 2014 extends the WOTC for qualified veterans hired before January 1, 2015.

The Tax Prevention Act of 2014 also extends the WOTC for targeted group members, other than qualified veterans, hired after December 31, 2011, and before January 1, 2015.

General Business Credit Limit

An overall limitation is applied to the use of the credits. The use of the credit is limited to the lesser of the following:

The excess of regular tax over tentative minimum tax, or
regular tax exceeding 25% of regular tax exceeding \$25,000

Example: “Josephine’s Mechanic Shop” has a General Business Credit of \$13,000 (\$6,000 Access Credit and \$7,000 Work Opportunity Tax Credit).

The business has a regular tax liability of \$30,000 and a tentative minimum tax of \$24,000.

JAN's Searchable Online Accommodation Resource (SOAR)

It is designed to let users explore various accommodation options for people with disabilities in work and educational settings. Connect (800)526-7234 (Voice) (877)781-9403 (TTY)

Ergonomic Chair



iPad



Right-Hand Keyboard

Assistive Technologies as Reasonable Accommodations

A social worker with arthritis in her hands was having difficulty reading case summaries, manipulating paperwork, and taking notes. She was accommodated with a page turner, book holder, writing aids, and the option to dictate reports to her clerical staff.

A receptionist with arthritis in his right hand due to an injury needed to input data into a computer. He was accommodated with a left-handed keyboard, an articulating keyboard tray, speech recognition software, a trackball, and office equipment for a workstation rearrangement.

A professional employee with a hearing loss had difficulty responding when "on call." The employee stated they could not be "on call" because at night she takes her hearing aids out and cannot hear the phone ring. She was provided with a personal on-site paging device which transmits a signal from the base transmitter to a receiver (the pager) through vibration and/or a numerical code display . These are local paging systems that work within a specified area. This employee could also respond to emergency signals and communicate in an emergency. When the alarm sounded they were paged. Laminated note cards with communication options and flashlights to assist with signs or lip reading were also provided.

Assistive Technology Solutions

An employee who was obese was working for a small employer who could not afford to purchase new office furniture. The employee was accommodated by finding a used oversized ergonomic chair.

A resource nurse with multiple sclerosis needed changes to her workstation and schedule. The employer made the workstation wider and added an adjustable keyboard tray. The employer also allowed periodic rest breaks and moved the employee closer to the restroom and break room to help reduce fatigue.

A urban planner became quadriplegic and had limited use of his upper extremities. The employer purchased speech-activated software for his iPad and other devices so he could continue performing his job.

A person who used a wheelchair was hired to work as a marketing analyst. Her workstation was on the second floor of an inaccessible building. The employer installed an automatic door opener, and remodeled a restroom and provide a first floor workstation.

A chemistry teacher who used a wheelchair and worked in a college was accommodated with an elevating wheelchair. The existing chemistry lab was designed to accommodate students at a standing height and the college could not remodel the entire lab so opted for the elevating wheelchair instead.



Justifying The Standing Wheelchair

Allows nurse to continue working in the operating room by raising lifting her to standing height.

Reduces risk of ongoing issues with pressure sores which have prevented working.

Device not covered by insurance.

Provides a weight-shifting alternatives by allowing reclining, tilting, body lift.

Facilitates more frequent passive standing when the use of a stationary standing frame is not efficient or safe.

Allows higher reach and vision for greater vocational and functional independence.

Allows face-to-face communication.

Promotes self-esteem, morale, and furthers integration into society.

Increases the range of recreational activities available.

Improves job opportunities and productivity.

Other justifications?

Finding The Right Technology Solution

Low Back Pain

A secretary experienced pain when reaching for things such as documents, files, and the phone receiver. She was provided an adjustable work station, a telephone headset, a copy holder, and a horizontal filing cabinet. For someone who doesn't have back problems, these corrections would still increase productivity as they cause less stress on the body.

Intellectual Disability

An individual had difficulty remembering how to do various tasks. A simple low tech cueing solution was fabricated out of cardboard and laminated that allowed visual cueing to assist the employee in performing various job functions such as when to remove old produce and procedures for stocking new produce. This solution worked so well that it improved the employee's productivity and allowed for the employee to work full time.

Adjustable Work Stations

Jarvis Desk

The Jarvis starts at \$645 with a 7 year warranty. It is sturdy and reliable, and can lift up to 350 pounds. It comes with the standard 48" width desktop with two additional options. It has a four-height controller from 26" to a top-height of 51"

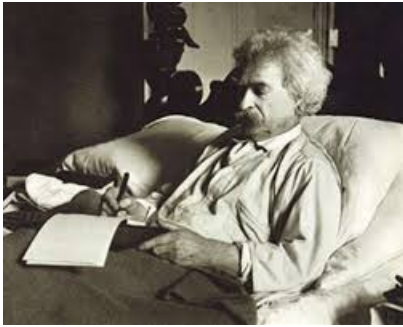


NextDesk Terra

The NextDesk Terra starts at \$1,400 with a 3 year warranty. It is sturdy and can lift 315 pounds. It comes with the standard 63" width desktop with one additional option. It has 3 programmable memory presets and a height range from 24" inches to 50.5".



Working from different positions



Work Accommodation Ideas

Increasing stamina?

Handling stress and pressure?

Increasing concentration?

Dealing with change?

Increasing organization?

Improving attendance?

Working better with co-workers?

Other limitations and ideas?