January 18, 2021

The Honorable Bob Casey  
United States Senate  
393 Russell Senate Office Building  
Washington, DC 20510

Dear Senator Casey:

On behalf of the Association of People Supporting Employment First (APSE), I’m writing in support of the reintroduction of the Disability Employment Incentive Act (DEIA). APSE is the only national, non-profit membership organization dedicated to Employment First – a movement to deliver meaningful employment, fair wages, and career advancement for people with disabilities. We want people with disabilities to enjoy greater financial independence, self-actualization, and the ability to contribute to the economy through employment. The DEIA has the potential to increase the availability of competitive integrated employment for people with disabilities across the country and “move the needle” on the number of people with disabilities who are able to work and become self-sufficient.

There are many barriers to employment for people with disabilities, including workplace barriers that persist 30 years after the signing of the Americans with Disabilities Act. APSE supports efforts to encourage the business community to address these barriers and create a fully inclusive workforce. The DEIA aims to incentive businesses to hire and retain employees with disabilities by way of tax credits including the Work Opportunity Tax Credit, Disability Access Expenditures Tax Credit, and the Architectural and Transportation Barrier Tax Credit.

Increasing the maximum tax credit available through the Work Opportunity Tax Credit from $2,400 to $5,000 may provide some employers the extra incentive they need to hire a person with a disability. Importantly, the DEIA also provides a greater incentive to employers to invest in their employees with disabilities by offering a tax credit to employers who retain a worker with a disability for a second year.

APSE also supports changes to the Disability Access Expenditure Credit in the bill, which increases the number of businesses that will be able to take advantage of this program by raising the limit on gross receipts that a business can have and be considered a “small business” under the Act from $1 million to $3 million, and by raising the number of employees a business can have to 60 (up from 30) and still be considered an eligible small business. Additionally, the increase in the credit itself from $5,000 to $10,000 may encourage more businesses to invest in accessibility, increase their
customer base, and protect themselves from potential lawsuits while making the community more livable and workable for people with disabilities.

Additionally, the increase in the Architectural and Transportation Barrier Tax Credit to $30,000 for expenses incurred by a business in a single year for removing barriers to access for people with disabilities in qualified facilities and vehicles is an overdue update. Furthermore, particularly in light of the COVID-19 pandemic, an important aspect of this section of the legislation is the recognition that improvements to the accessibility of internet and telecommunications operated by a business are as important as changes to the built environment.

For the reasons outlined above, APSE supports the Disability Employment Incentive Act of 2021, and looks forward to opportunities to work with your office and to educate other members about this important piece of legislation.

Sincerely,

Julie J. Christensen
Interim Executive Director, Director of Policy & Advocacy
APSE