



# FACILITIES FACETS



NEW JERSEY DIVISION OF VOLUNTARY REHABILITATION SERVICES

Volume 9 Number 2

Spring 1991

## Tax Credit Information

In the provisions of the Revenue Reconciliation Act of 1990, Congress adopted an important new tax credit for barrier removal in existing buildings to specifically comply with the requirements of the Americans with Disabilities Act of 1990. Effective for expenditures paid or incurred after November 5, 1990, Internal Revenue Code Section 44 allows an eligible small business to elect a nonrefundable tax credit equal to 50 percent of the amount of the eligible access expenditures for any tax year between \$250 and \$10,250. Consequently, the maximum amount of the credit for any taxable year is \$5,000.

An eligible small business is defined as any person (term includes corporation) that: (1) had gross receipts (reduced by returns and allowances) for the preceding taxable year that did not exceed \$1 million or (2) had no more than 30 full-time employees, and (3) elects the application of the disabled access credit for the tax year. An employee is considered full-time if such employee is employed at least 30 hours per week for 20 or more calendar weeks in the tax year.

185 W. STREET  
TRENTON, NJ 08611

Eligible access expenditures specifically include amounts paid or incurred: (1) for the purpose of removing architectural, communication, physical, or transportation barriers which prevent a business from being accessible to, or usable by, individuals with disabilities; (2) to provide qualified interpreters or other effective means of making aurally delivered materials available to individuals with hearing impairments; (3) to provide qualified readers, taped texts, and other effective methods of making visually delivered materials available to individuals with visual impairments; (4) to acquire or modify equipment or devices for individuals with disabilities; or (5) to provide other similar services, modifications, materials, or equipment.

The Section 44 tax credit can be elected in more than one taxable year, provided that eligible access expenditures were paid by an eligible small business; however, if the Section 44 credit is elected in a taxable year, no deduction or credit is allowed for access improvements under any other IRS Code provision (e.g. Section 190 of the IRS Code). For more information about

**Tax Credit Information cont'd**

this tax credit, contact  
EPVA.

(The Revenue Reconciliation Act of 1990 reduced the maximum allowable amount of the IRS Code Section 190 deduction from \$35,000 to \$15,000, effective for the taxable year beginning January 1, 1991.)

Businesses, private entities and places of public accommodation, including transportation systems, which must comply with provisions of the Americans With Disabilities Act, may need to remove certain architectural and transportation barriers in order to comply with this Act. An annual tax deduction of up to \$15,000 each year may be taken by any taxpayer who removes barriers to disabled individuals in a place where a business or trade is conducted. This applies only to the removal of barriers at existing places of business or trade. Design areas which are covered include:

Grading  
Walks  
Parking Lots  
Ramps  
Entrances  
Doors and Doorways  
Stairs  
Floors  
Toilet Rooms  
Water Fountains  
Public telephones  
Elevators  
Controls  
Identification  
Warning Signals  
Hazards  
International Symbol  
of Accessibility  
Additional Standards  
for Rail Facilities  
Standards for Buses

**Standards for Rapid and Light Rail Vehicles**

An additional provision in the IRS Code Section 190 Regulations covers other barrier removals, which may include a substantial barrier to the access or use of a facility or public transportation vehicle; a barrier to one or more major classes of such individuals (such as blind or deaf persons or persons using wheelchairs); and, the removal of such barrier being accomplished without creating any new barrier that significantly impairs access to or use of the facility or vehicle. This provision of the Section 190 Regulations is meant to cover other barrier removals which are not covered specifically in the regulations. For example, if the barrier removal is covered in a local code section governing provisions for physically handicapped persons, it would be an eligible expense under this provision of the IRS Code Section 190 Regulations.

**CAUTION:**

The ADA requires that certain new design standards for accessibility are to be prepared by the U.S. Architectural and Transportation Barriers Compliance Board. Further, the ADA requires compliance with the Uniform Federal Accessibility Standard (UFAS) if certain implementing regulation timeframes are not met by other Federal agencies. It is recommended that businesses which remove barriers in existing facilities to qualify for the IRS Section 190 tax deduction follow design specifications in the UFAS

### **Tax Credit Information cont'd**

or an equivalent local standard.

SOURCE: "A Clear and Comprehensive Prohibition of Discrimination" (New Feature, Tax Credit for Small Businesses), Understanding the Americans with Disabilities Act

Eastern Paralyzed Veterans Association  
75-20 Astoria Blvd.  
Jackson Heights, NY 11370  
718-803-EPVA

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### **Communication**

The first article I composed for this publication stressed the need for communication between facilities and the agency. I believe that we have made significant strides in our efforts. However, it is something that requires continuous effort.

This time I would like to highlight the topic as

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it relates to each facility maintaining frequent contact with its local DVRS offices. It is here that the most can be accomplished. Central Office is certainly involved with contracts and certifying clients for extended employment, but our role occurs only after clients have been participating in both local "systems" for crucial segments of their development.

There are many issues to be addressed both in terms of quality of service and in certain cases compliance with regulations. There should be ongoing discussions about the "order of selection for services," the variety of services included under the umbrella of Work Adjustment Training, the quality of reports, what is expected in reports, and the frequency of staffings, to name but a few.

If you find significant differences of opinion, resources that are available are the "Rules and Regulations," the facilities specialists, and most of all the clients. The only way to address problems is to identify them, and the best way to bring them to the surface where they can be addressed is through communication.

Daniel V. Will, Chief  
Rehabilitation Services

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### **Cornell's Corner**

Upcoming training programs at Cornell's NYS School of Industrial & Labor Relations, Human Services Administration Program include:



### **Cornell's Corner cont'd**

#### **Job Coach Training Sequence**

**WHAT:** Orientation to Supported Employment and Job Client Match Techniques (Job Coach I)

**WHEN:** September 17-19, 1991

**WHERE:** Ithaca, New York

**WHAT:** Job Coach Practicum (Job Coach II)

**WHEN:** October 1-3, 1991

**WHERE:** Ithaca, New York

**WHAT:** Follow-Along and Case Management Strategies in Supported Employment (Job Coach III)

**WHEN:** November 4-5, 1991

**WHERE:** Ithaca, New York

**WHAT:** Special Issues In Supported Employment Practice (Job Coach IV)

**WHEN:** November 6-7, 1991

**WHERE:** Ithaca, New York

**Series Coordinator:**  
Susanne M. Bruyere, Ph.D.,  
CRC

For further information  
call: 607-255-2906  
TTY/TDD: 607-255-7665

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### **North Jersey News**

In a previous issue of Facilities Facets information was provided on the guidelines to follow in determining the need for extensions during WAT (see Facilities Facets/Winter 1990). There appears to be some confusion on the procedure to follow when clients with a vocational goal

of sheltered employment are producing less than 20% at the end of 18 weeks of WAT. When a client is earning between 15 and 20 percent of competitive wage one nine week extension can be given if performance patterns indicate reasonable expectation that the client can achieve the sheltered employment level of performance.

If a client's level of production is significantly below sheltered employment level (20%) close monitoring of the client's performance should follow by facility staff and be communicated at least monthly to the DVR counselor.

It is essential that the WAT staffing be held and attended by the DVRS counselor as per the NJ State VR Facilities Rules and Regulations (NJAC Title 12 Chapter 51) every six weeks or more frequently instances where production standards are not being met.

NJDVRS local office staff should be cognizant on the fact that clients who are not producing at a 20% production rate can not be certified as extended employees by the facilities specialist. The facility may decide to continue to service the client until such a time as the client is able to produce at a 20% production rate at which time the specialist can certify the client as an extended employee.

Janice Pointer  
Facilities Specialist

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## The Central Jersey Report

One of my peers recently returned from the Work Adjustment Training program sponsored by Cornell's Rehabilitation Facility Program taught by Milt Levine and Diane Neville, well respected authorities in the field of Vocational Rehabilitation whom I've grown to admire. A review of one of their handouts, "Employability Skills: A survey of Employers' Opinions" by Burton, Chavez, and Kokaska in the Journal of Rehabilitation, Vol. 53, No. 3, 1987 led me to my stack of "to do" reading of the entire article for further research on the subject. Interestingly, the authors state that "the transition to employment is not likely to improve for the 300,000 disabled students who leave special education programs each year unless a concerted effort is made to develop career programs that interface the goals of public schools with the expectations of the community, which require the school to initiate significant relationships with local employers. Yet, little is known about the employers' opinions concerning the work skills expected of prospective employees who are trained in programs for disabled students." You may say, so, what else is new, how does this relate to Rehabilitation Facilities?

Burton, Chavez, and Kokaska, as noted in the above reference conducted a study of 133 employers (a large county in Southern California who had employed individuals with disabling

conditions and interviewed them relative to their opinions of the importance of 22 employability skills, expected of employees. "Over 50% of the employers identified the Employability skills of: being on time (76.7%); dependability (71.4%); pride in work (64.7%); respect for authority (57.9%); and getting along with people (52.6%) as being most important. For those who have not guessed, these skills are the very heart and sole of Work Adjustment aimed at preparing individuals with disabilities to assume their rightful place in the workforce.

Yet, when review is made some of the files of persons completing WAT or who are in Extended Employment, it is surprising the lack of internal controls that exist on the top two identified employability skills: being on time and dependability, which appears to translate into attendance. A quick review of four facilities' EE transportation attendance roster (7-90 to 12-90) reflected an average attendance from 76% of the expected days to 98% of expected days of programs participation - work. While few might quibble over a 2% absence rate, there appears to be little room to debate an absentee rate of 24%. Granted, these numbers do not represent scientific research, but the point being emphasized is that if any employee is not present, and we as professionals and employers are not addressing the problem, who is being helped or served? If we are truly going to as-

### **The Central Jersey Report cont'd**

sist persons with disabilities to take their rightful place in employment, both professionals and employers (including Rehabilitation Facilities) must insist upon a "buy-in," commitment, and investment in the employees current and future place of employment. Without such "buy-in", all types of negative consequences occur resulting in lost earning power on the part of the employer and employee. Unfortunately, in looking at the many problems individuals experience on the job, but especially attendance, in our efforts to be the omnipotent rehabilitation professional, we fail to ask one basic question - does the person want to be here or in this situation in the first place? Often our solution to the problem is similar to the following story related by another colleague: Two fellows decided to make some extra money during the Christmas holidays by selling Christmas trees, so they took their truck, went to Canada and purchased a load of trees for one dollar each. They returned to the States and experienced an instant sell out of one dollar each. After repeating this scenario a few times, they stopped to try to figure out why they were not making any money or getting ahead. Finally, one decided that the obvious answer to the problem was to get a larger TRUCK!!

Inventory is a good tool. Rehabilitation utilizes good tools. As professionals and employers let's maximize our human

resources. All will benefit! Allen L. Waters, C.R.C. - Facilities Specialist

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### **South Jersey Happenings**

Goodwill Industries of South Jersey, Camden, is planning to move into its new headquarters in Pennsauken.

This building is now being renovated suitably and will contain administrative and counseling offices as well as a production area. This location will contain almost double the space of the present Goodwill building and is in a much more desirable area. Public transportation is available with bus service almost at the front door.

A clerical and computer training program has been approved by the Goodwill board, and funds will be appropriated for necessary equipment and an instructor.

The Director of Services, Mr. Allen Samuels, has discussed this program with our Camden, Deptford and Burlington office staff and has had our input in devising the training program. - Jim Agre, Facilities Specialist

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### **Self-Help Group for the Recently Unemployed**

Christine Hillegass of the Family Services and Child Guidance Center of the Oranges is starting a self help group for recently unemployed people. The plan is for the group to be independently run by the



### **Self-Help Group for the Recently Unemployed cont'd**

members. She is seeking people who have functioned at a job and who have lost their jobs within the last year or so. The group is free and will meet weekly, probably at the South Orange library. She has had a good deal of input from the N.J. Self Help Clearing House and would like to begin about mid May. She has requested that we share this information as she feels our clients from the surrounding areas may be interested. Please feel free to contact her for further information at 201-675-3817 or have your client contact her. By the way this program is not limited to people with disabilities.

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### **News!**

Mercer Business Magazine, April, 1991: St. Lawrence Rehabilitation Center, Lawrenceville, is offering a Speaker's Bureau as a free service to professional and community groups.

For a complete list of topics contact Bill Marone, Coordinator of Education Services, at (609) 896-9500, Extension 319.

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### **Bridgeway House Earns Peer's Exemplary Program Award**

Albertson, New York -- The PEER Regional Network announced that its most recent exemplary program award goes to the Bridgeway House Supported

Employment Project and Maintenance Service, service components of Bridgeway House, a psychiatric rehabilitation center in Elizabeth, New Jersey. The Supported Employment Project currently provides services to 37 "members," and the Maintenance Service employs 25 "members".

Members of Bridgeway House have a history of psychiatric illness, often having dual diagnoses (psychiatric and substance abuse or developmental disabilities), and many have experienced multiple hospitalizations. A majority of people with chronic mental illness have great difficulty obtaining employment and more importantly, keeping a job. At Bridgeway, the successful placement rate is approximately 50%, while the job placement rate for this population is typically 15%.

Eighteen of the 37 members in the employment program are employed competitively with supportive services. The Supported Employment Project provides services and the needed support to members so that they can succeed at a job and become more independent, productive and contributing members of society. Members are currently working at local sites including Herman's Sporting Goods Warehouse, Wendy's Restaurant, Inopak Manufacturing Co., AT&T, and the N.J. Parkway Authority. The Maintenance Service is a member and staff run janitorial business that provides cleaning services to local businesses including BP Oil, Citco Oil, and the N.J. Division of Motor Ve-

**Bridgeway House Earns Peer's  
Exemplary Program Award cont'd**

nicles. Members can work on a supervised janitorial crew as a preparatory step to independent employment or as a long-term job.

A key to the success of this program is a comprehensive team approach. A staff of dedicated and motivated professionals do whatever is necessary to enable the members to become self-sufficient and achieve optimal adjustment. PEER's Exemplary Status distinction further confirms Bridgeway House as a leader in the mental health field. This follows a recent grant from the N.J. Division of Vocational Rehabilitation Services thru the N.J. Division of Mental Health awarded to Bridgeway to provide technical assistance and training to mental health agencies that are developing or operating supported employment programs.

The "people first" policy at Bridgeway House is evidenced throughout the program. Opportunities are provided which facilitate a transition from the disabilities of mental illness to capabilities and productive active living.

The PEER Regional Network is a regional information exchange which identifies and promotes exemplary programs in education and rehabilitation within Federal Region II - N.Y., N.J., Puerto Rico and the Virgin Islands. Located at the Human Resources Center in Albertson, New York, PEER is a project supported by the National Institute on Disability and Rehabilitation Research (NIDRR). PEER focuses on exemplary

transition and supported employment programs serving individuals with a variety of disabilities (developmental disabilities, learning disabilities, chronic mental illness, physical disabilities, etc.) and gives special recognition to those programs utilizing rehabilitation technology and/or offering services in barrier-free environments. To learn more about PEER, Bridgeway House Supported Employment Project and the Bridgeway Maintenance Service or any of the 25 Exemplary programs, please contact:

Sheila Sarrett, Project  
Director  
PEER Regional Network  
Human Resources Center  
201 I.U. Willets Road,  
West  
Albertson, N.Y. 11507  
(516)747-5400  
(800)828-9272

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**Wanted: Braille Teachers & Expert Braille  
Users for National Literacy Project for  
the American Foundation for the Blind**

NEW YORK -- Do you want to be a part of the solution to the problem of braille illiteracy in this country? Do you have skills, resources, and successful techniques to share for teaching and/or learning to read and write various braille codes? If you answered yes to any or all of these questions, the American Foundation for the Blind (AFB) would like to hear from you for a national mentor project aimed at enhancing the literacy of persons who are blind by providing new opportunities for learning and teaching braille.



**Braille Teachers & Users  
for the Blind cont'd**

If you are a teacher  
-- currently working or re-  
tired -- with expertise in  
teaching blind persons to  
read and write using one or  
several braille codes,  
and/or if you are an expert  
braille reader and writer  
with expertise and experi-  
ence to share, write or  
call the AFB Western Re-  
gional Center at 111 Pine  
Street, Suite 725, San  
Francisco, CA 94111, (415)  
392-4845.

\* \* \* \* \*

**Food for Thought**

"Slight not what's  
near though aiming at  
what's far."

EURIPIDES

## FFY 2-91

## Facilities Quarterly Report 1/1/91 - 3/31/91

## Traditional

Facility Name	DURS	Start	Start	Start	Other	Avg D	AvgLg	AvgLg	Wait	Drop	Drop	Drop	Comp	Shelt
	Refer	Eval	WAT	Skill	Spon	Attnd	Eval	WAT	List	Eval	WAT	Skill	Place	Wage
Abilities NW	5	3	4	0	27	3	4.0	9.0	0	0	0	0	0	\$0.00
Abilities So.	12	6	1	0	7	15	10.0	18.0	0	1	0	0	0	\$0.00
Assoc Craft	25	17	5	1	5	17	5.0	18.0	0	7	0	0	1	\$10.00
Career Opp	18	15	7	0	1	7	9.2	18.0	4	0	0	0	0	\$0.00
Bergen/Passaic	13	10	5	0	37	43	10.0	18.0	0	1	0	0	-1	\$5.00
Roland Rehab	40	40	11	6	7	29	5.0	18.0	0	5	2	3	0	\$0.00
Campen OTC	31	17	5	0	9	21	10.0	13.0	0	0	1	0	2	\$4.25
Cumberland Ren	15	18	2	1	46	54	7.0	18.0	15	1	2	0	0	\$0.00
Edison SW	1	0	0	0	0	0	0.0	0.0	0	0	0	0	0	\$0.00
Friendship H	38	24	11	0	146	124	5.0	18.0	0	4	1	0	31	\$4.10
Goodwill NJ	71	42	24	9	10	83	5.0	13.0	0	4	2	3	7	\$8.22
Goodwill So.	1	1	1	0	0	0	5.0	9.0	0	0	0	0	0	\$0.00
Highlands	8	8	4	0	38	42	5.0	0.0	0	0	0	0	1	\$4.25
CEA	4	2	2	1	3	63	4.0	18.0	0	0	0	0	1	\$5.75
Jersey Cape	13	11	5	0	14	25	5.0	6.0	4	5	0	0	0	\$0.00
Jewish Voc Sr	29	17	7	1	5	24	5.0	18.0	0	0	1	0	0	\$0.00
Joseph Finema														
Monmouth DVR	14	14	6	0	63	62	8.0	9.0	0	1	3	0	0	\$0.00
OC Essex	21	13	8	0	82	70	5.0	18.0	0	2	0	0	2	\$8.78
OC Hudson	25	19	3	0	21	18	5.0	18.0	0	4	2	0	0	\$0.00
OC Union	14	14	7	0	106	113	5.0	16.0	0	2	0	0	0	\$0.00
OTC MORRIS	10	7	4	0	11	15	5.0	12.0	0	0	0	0	2	\$5.40
OTC Burlington	31	26	15	0	2	28	10.0	18.0	0	2	1	0	0	\$0.00
OTC Mercer	16	6	0	2	9	30	10.0	19.0	0	0	2	0	0	\$0.00
Ocean Co OC	11	10	7	0	94	56	4.0	5.0	0	0	1	0	0	\$0.00
RVW/EASTER SEA	15	12	10	0	53	55	5.0	18.0	4	0	3	0	2	\$5.50
St John of God	2	2	5	1	0	60	6.3	12.0	0	0	0	0	3	\$4.67
Salem Rehab Ct	5	6	4	0	16	12	10.0	18.0	0	0	2	0	0	\$0.00
Union ARC	4	3	0	0	2	2	6.0	0.0	0	0	0	0	0	\$0.00
OTC Somerset	4	6	5	0	30	27	9.4	16.8	2	0	0	0	0	\$0.00
West Essex	27	13	13	0	12	35	5.0	18.0	0	3	3	0	0	\$0.00
West Hudson	1	4	2	0	5	7	5.0	0.0	0	0	0	0	0	\$0.00
Wrk Opp Ctr	13	8	5	0	49	45	5.0	16.0	0	0	0	0	0	\$0.00
State Totals	537	393	208	23	904	1193			29	42	26	6	59	\$5.17
													169	\$1.68

# FFY 2-91

## Facilities Quarterly Report 1/1/91 - 3/31/91

### Sheltered

	No. Of E.E.	A D A E.E.	Wait List	Hour Wage	Clint Plcd	Wage After one	Time in E.E. in Years one-3	Thr-5	Over 5
Abilities NW	44	36	0	\$1.45	2	\$4.50	2	0	0
Abilities So	106	102	0	\$1.06	0	\$0.00	0	0	0
Assoc Craft	71	59	0	\$1.64	0	\$0.00	0	0	0
Career Opp	106	92	0	\$2.08	1	\$5.00	0	1	0
BERGEN/PAESALC	74	60	0	\$0.92	4	\$4.41	0	2	2
Boland Rehab	90	78	0	\$1.86	0	\$0.00	0	0	0
Camden OTC	64	64	11	\$1.35	0	\$0.00	0	0	0
Cumberland	97	87	0	\$1.96	4	\$5.25	2	2	0
Edison SW	23	18	0	\$1.82	0	\$0.00	0	0	0
Friendship H	68	63	0	\$1.82	5	\$4.10	2	3	0
Goodwill NJ	86	72	0	\$2.03	4	\$7.25	3	1	0
Goodwill So.	22	18	0	\$2.26	1	\$4.50	1	0	0
Highlands	75	67	1	\$1.46	0	\$0.00	0	0	0
O E A	47	43	0	\$1.88	0	\$0.00	0	0	0
Jersey Cape	66	63	0	\$1.85	0	\$0.00	0	0	0
Jewish Voc Sr	112	75	0	\$2.22	1	\$5.00	0	1	0
Joseph Finema			closed						
Monmouth CVR	60	49	0	\$0.96	0	\$0.00	0	0	0
OC ESSEX	204	169	0	\$2.92	4	\$6.38	2	2	0
OC Hudson	97	68	0	\$0.93	0	\$0.00	0	0	0
OC Union	240	217	0	\$1.40	4	\$4.95	2	1	0
OTC Morris	109	74	0	\$1.63	5	\$5.00	3	0	0
OTC Burlington	172	147	0	\$2.25	2	\$5.38	1	0	0
OTC Mercer	163	147	0	\$1.87	3	\$4.32	1	0	0
Ocean Co Occ	119	97	4	\$1.27	0	\$0.00	0	0	0
Raritan Valley	195	153	0	\$1.66	0	\$0.00	0	0	0
St. John of God	50	54	6	\$1.17	0	\$0.00	0	0	0
Salem Co Reha	85	62	0	\$1.60	2	\$3.92	1	0	1
Union ARC	30	27	0	\$0.72	0	\$0.00	0	0	0
OTC Somerset	48	42	0	\$2.42	1	\$4.25	1	0	0
West Essex	137	106	0	\$1.61	1	\$5.25	1	0	0
West Hudson	25	21	0	\$0.40	0	\$0.00	0	0	0
Work Opp Ctr	115	109	0	\$1.30	0	\$0.00	0	0	0
TOTALS	3008	2542	22	\$1.62	42	\$5.15	22	13	3
								4	