

MassAbility

Massachusetts Disability Employment Tax Credit

April 16, 2026

What is the DETC?

A tax incentive for employers to hire individuals with disabilities.

Made available in the FY'22 Budget, Section 37.

Employees must work for a Minimum of 12 Months.

Provides \$5,000.00 or 30% credit, per employee – 1st year.

Provides \$2,000.00 or 30% credit, per employee – subsequent years

MassAbility collaborated with EOHHS to create regulations and establishing an application process

MassAbility must provide certification to the employee who in turn, will give a copy to the employer, for use when filing their tax return with the Department of Revenue.

What has been accomplished?

- Regulations written - Approved by EOHHS
- Drafted criteria and process to determine consumer eligibility
- Developed online Certification Form
- Identified Tax Credit Coordinator
- Established a dedicated email address, DETC@mass.gov
- MassAbility Communications Department is coordinating a marketing strategy – Brochure, Landing Page, Press Releases
- RFR for Marketing Consultant

DETC Application Process

The on-line DETC application may be accessed from the following websites:

DETC Landing Page

<https://www.mass.gov/service-details/disability-employment-tax-credit-detc>

Employer and Business Services Page

<https://www.mass.gov/mrc-employer-and-business-services>

DETC Regulations Page

<https://www.mass.gov/regulations/101-CMR-2800-disability-employment-tax-credit>

DETC Eligibility Process

- Applicant completes on-line DETC Certification Form
- Completed applications are stored in a central electronic location and an email is generated to alert the DETC Coordinator that an application is waiting to be processed.
- Within two business days, the DETC Coordinator will review the Certification Form and supplemental materials and respond to the applicant regarding the status of their certification.

DETC Eligibility Process

- If the Certification Form is complete and all the materials are in order, the DETC Coordinator will forward a copy of the Certificate of Eligibility to the Qualified Employee, which may be given to the employer for use when filing their Massachusetts Tax Return.
- If the Certification Form or supplemental materials are not complete, the DETC Coordinator will notify the applicant and explain what is needed to approve the Certification Form.
- After the applicant provides the requested materials, the DETC Coordinator will forward a copy of the Certificate of Eligibility to the Qualified Employee.

Implementation, Department of Revenue

- Draft Regulations

<https://www.mass.gov/regulations/830-CMR-6338jj1-disability-employment-tax-credit-proposed-regulation>

- Public Hearing – February 28, 2023
- Final regulations – Released April 4, 2023
- Credit may be claimed beginning January 1, 2023
- Credit Manager Schedule now available

Implementation, Department of Revenue

Department of Revenue

Contact Center Hours – 9:00AM-4:00PM, M-F
(617) 887-6367 or (800) 392-6089 (toll-free in MA)

DETC Contact Information

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DETC@mass.gov

THANK YOU

MassAbility