



# Massachusetts Disability Quarterly

A Publication from the  
Massachusetts Office On Disability  
One Ashburton Place, Room 1305 Boston, MA 02108



*Full & Equal Participation in All Aspects of Life by All Persons With Disabilities*

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## Save the Date!



The Massachusetts Office on Disability annual Summit began in 2015. This event is designed to inspire leaders, advocates, and persons with disabilities to come together to focus on issues that impact the disability community.

Join us on **Friday, October 5, 2018** for a robust program that will address various topics including employment, aging, and more. Check [MOD's webpage](#) for updates.



## Upcoming MOD Training Opportunities

Throughout the following months, MOD will be presenting various training sessions:

**“Accessible Agritourism”** at the 2018 National Agrability Training Workshop, the premier training event addressing issues of disability in agriculture. **When:** March 19-22, 2018. **Where:** Portland, ME. Registration closes March 15. Visit [www.agrability.org](http://www.agrability.org).

**“Service Animals and Assistance Animals FAQ”** at the 2018 Fair Housing and Civil Rights Conference, a free two-day symposium featuring workshops, panel discussions, networking and career development opportunities. **When:** April 12-13, 2018. **Where:** Springfield, MA. Registration closes March 23rd. Visit [fhrconference.com](http://fhrconference.com).

**Community Access Monitor Training** - **When:** April 24 - 25, 2018. **Where:** American Legion Post 185, Agawam, MA. To register, contact Jeff Dougan, Assistant Director of Community Services, at (800) 322-2020 ext. 27316 or [jeff.dougan@state.ma.us](mailto:jeff.dougan@state.ma.us).

## Upcoming MOD Training Opportunities Cont.

**“Creating a Municipal ADA Improvement Grant Program”** at the 2018 National ADA Symposium, the premier conference on the Americans with Disabilities Act. **When:** June 17-20, 2018. **Where:** Pittsburgh, PA. Registration closes April 30th. Visit [www.adasymposium.org](http://www.adasymposium.org).

To request a training for your organization, contact Rita DiNunzio at 617-727-7440 extension 27919 or [rita.dinunzio@massmail.state.ma.us](mailto:rita.dinunzio@massmail.state.ma.us).

## Tax Incentives for Employers and Businesses for Creating Disability Access

Attention businesses and employers: Did you know there are tax credits and deductions available to employ persons with disabilities and to make accessibility improvements? The vast majority of businesses and employers have distinct obligations under the Americans with Disabilities Act (ADA) to ensure equal employment opportunities and to remove accessibility barriers for persons with disabilities. Americans with disabilities are contributing members of the workforce and valuable customers and these tax credits and deductions offer additional incentives for meeting ADA obligations.

The Work Opportunity Credit is a tax credit of up to 40% of the first \$6,000 of first year wages of a new employee who is part of a targeted group. Targeted groups include employees with disabilities and certain unemployed veterans. Employers must obtain certification that an individual is a member of the targeted group before claiming the credit by filing Form 8850, Pre-Screening Notice and Certification Request for the Work Opportunity Credit, with their respective state workforce agency within 28 days after the eligible worker begins work. Employers claim the credit on Form 5884, Work Opportunity Credit.

The Disabled Access Credit is a non-refundable credit for small businesses that incur expenditures for the purpose of providing access to persons with disabilities. Refer to Form 8826, Disabled Access Credit.

The Barrier Removal Tax Deduction is a deduction of up to \$15,000 per year for the removal of architectural and transportation barriers for individuals with disabilities and elders with mobility limitations.

Forms can be found on [www.irs.gov](http://www.irs.gov).

*Please note, the purpose of this article is to provide those interested with information regarding various tax incentives and credits. This article should not take the place of a professional tax advisor or accountant.*

## Public Hearings on Massachusetts Architectural Access Board Regulations

The [Massachusetts Architectural Access Board](#) (AAB) will be holding a series of public hearings to solicit public comment regarding proposed changes to Section 521 of the Code of Massachusetts Regulations (521 CMR). 521 CMR is the specialized state building code for architectural access for people with disabilities.

### The AAB will hold six hearings across the Commonwealth:

**March 22, 2018 8:30 a.m. – 12:30 p.m.**

Fall River Government Center  
The Atrium

1 Government Center (this address doesn't come up on GPS use 30 Third Street, building is across the street)

Fall River, MA

Parking: Third Street Parking

Garage, 157 Third St, Fall River, MA 02721

[1 Government Center Fall River MA](#)

**March 29, 2018 8:30 a.m. – 12:30 p.m.**

UMass Amherst

Lincoln Campus Center

1 Campus Center Way, Room 163C  
Amherst, MA

Parking: The parking garage is located next to the Campus Center

[UMass Campus Maps](#)

**April 5, 2018 12:30 p.m. – 4:30 p.m.**

One Ashburton Place

21<sup>st</sup> Floor, Conference Rooms 1 and 2

Boston, MA

[1 Ashburton Place Boston MA](#)

**April 12, 2018 8:30 a.m. -12:30 p.m.**

Worcester State University

May Street Auditorium

May Street Building

280 May Street

Worcester, MA

Parking: There is on-street parking located around the May St. Building

[Worcester State University](#)

**April 26, 2018 8:30 a.m. – 12:30 p.m.**

Salem State University

Petrowski Room

Marsh Hall #210

71B Loring Ave, Salem

Parking: Follow signs for Enterprise Center parking

[Salem State University Campus Map](#)

**May 24, 2018 8:30 – 12:30**

Hyannis

Cape Cod Community College

Science Lecture Hall C

2240 Iyannough Road

West Barnstable, MA

Parking: Lots 8 and 9

[Cape Cod Community College Campus Map](#)



The AAB will also be accepting written comments via mail or email until June 1, 2018. Comments can be emailed to Executive Director Thomas Hopkins at [Thomas.Hopkins@state.ma.us](mailto:Thomas.Hopkins@state.ma.us). The proposed new edition can be found [here](#).

Reasonable accommodations for people with disabilities are available upon request (CART and ASL services have been requested). Include a description of the accommodation you will need with as much detail as you can. Also include your contact information. Please allow at least two weeks (14 days) advance notice. Last minute requests will be accepted, but may be impossible to fill. Send an e-mail to Thomas Hopkins at [thomas.hopkins@state.ma.us](mailto:thomas.hopkins@state.ma.us) or contact him by telephone at 617-727-0660.

Please note that hearing dates are subject to change. Please [check online](#) for updates.

### Jeffrey's Access Corner: Massachusetts Architectural Access Board Process 101

An important aspect of promoting independence for people with disabilities is physical access to public buildings. In Massachusetts, the Architectural Access Board (AAB) develops and enforces regulations designed to make public buildings accessible to, functional for, and safe for use by persons with disabilities.

Section 521 of the Code of Massachusetts Regulations (CMR), enforced by the AAB, is the state building code that outlines the requirements for accessibility in buildings that are open to the public.



Jeff demonstrates architectural access requirements in an MOD training

521 CMR also establishes a process for members of the public who wish to file a complaint about a noncompliant building. There is also process for building owners who seek permission to vary from the code requirement; this is known as a “variance.”

The AAB makes determinations on variance applications and complaints. In cases of willful noncompliance, the AAB has the authority to issue fines for violations, up to \$1,000 per violation, per day, and to take other action until the violation is resolved. Both the Board and AAB Staff are made up of subject matter experts that possess particular knowledge about state building codes and architectural design standards.

When the AAB receives a complaint, the staff reviews it to determine whether a violation of 521 CMR has been alleged and that the Board has jurisdiction. If so, a First Notice of Violation is sent to the owner of the building. If a building owner believes that the item cited complies, they can provide proof to the Board to resolve the complaint. If the building owner fails to respond, the Board will issue a Second Notice and eventually schedule a hearing if there continues to be no response. Once a building owner has provided a plan to correct the violation, the Board can enter a Stipulated Order establishing a deadline for completion of the work. A building owner also has the right to request a variance in the face of a complaint if they believe they can prove compliance is impracticable (as defined in 521 CMR 5). Generally speaking, complaints are not closed until photographs showing proof of compliance are provided. In all cases, the complainant is copied on all correspondence sent and received by the Board.

An interesting comparison to our state process to that of the federal process for architectural access complaints is that under the Americans with Disabilities Act (ADA) and its corresponding ADA Design Standards, a complainant would have to sue a building owner in federal court. A distinct benefit to people in Massachusetts is that the AAB offers a state-level process that is much more expedient and easily available when compared to a federal court filing.

The Commonwealth helped pioneer access for people with disabilities. In fact, the first version of 521CMR was published in 1967—23 years before the ADA. Also, many of the concepts found in both the ADA and its Design Standards are similar to those first contained within 521CMR. To learn more about these processes visit the [AAB website](#).

# Tax Filing Information for Individuals with Disabilities in Massachusetts

The deadline for filing 2017 taxes is Tuesday, April 17th, 2018 for Massachusetts residents. The Massachusetts Office on Disability (MOD) usually receives calls at this time of year from individuals requesting information on obtaining assistance with preparing their taxes and about deductions and credits that apply to individuals with disabilities. This article aims to provide an overview of various resources available when it comes to filing taxes.

## Assistance with Filing Taxes

There are free or low-cost services available to help individuals in MA with preparing and filing their taxes. The [Volunteer Income Tax Assistance \(VITA\)](#) provides tax help at no cost to individuals who make \$54,000 or less, persons with disabilities, seniors and limited English speaking taxpayers. IRS-certified volunteers provide free fundamental income tax return preparation with electronic filing to qualified individuals. [Tax Counseling for the Elderly Programs \(TCE\)](#) provide free services for all taxpayers, particularly those who are 60 years of age and older. The program specializes in questions regarding pensions and retirement-related issues unique to seniors. Find a VITA or TCE program near you by using the IRS [VITA Locator Tool](#).

The [Taxpayer Advocate Service \(TAS\)](#) is an independent organization within the Internal Revenue Service that helps taxpayers and protects taxpayer rights. TAS ensures that taxpayers are treated fairly and understand their rights under the Taxpayer Bill of Rights. TAS provides free service to help taxpayers resolve problems with the IRS. You can reach TAS at 1-877-777-4778 or 617-316-2690 for the Boston office.

[Low Income Taxpayer Clinics \(LITCs\)](#) assist individuals whose income is below a certain level to resolve tax problems including audits, appeals, and tax collection disputes. To find a clinic near you, visit IRS- [Taxpayer Advocate online](#) or see the [Low Income Taxpayer Clinic List](#).

## Tax Credits and Deductions for Individuals with Disabilities

Various tax credits and other benefits on tax returns may be available to taxpayers who have a disability. These include:

- A potentially higher standard deduction for legally blind taxpayers on federal tax.
- An Additional Exemption for the Blind against earned income for state income tax under Massachusetts General Law.
- expenses that are necessary for an individual with a disability to work

- Exclusion of certain disability-related payments, Veterans Administration disability benefits, and Supplemental Security Income (SSI) from gross income.
- Ability to claim “Impairment-Related Work Expenses,” i.e. business expenses that are necessary for an individual with a disability to work.
- The Credit for the Elderly or Disabled for certain taxpayers who are 65 and older as well as to certain disabled taxpayers who are younger than 65 and are retired on permanent and total disability.
- Deduction of medical and dental expenses for taxpayers who itemize deductions.
- Earned Income Tax Credit EITC for disabled taxpayers as well as to the parents of a child with a disability.
- Child or Dependent Care Credit for certain taxpayers who pay someone to care for their dependent or spouse so they can work or look for work.

### **Additional Resources**

The following publications provide more tax information relevant to taxpayers with disabilities:

- [Publication 907 Tax Highlights for Persons with Disabilities](#)
- [IRS- More Information for People with Disabilities](#)
- [IRS- Living and Working with Disabilities](#)

*Please note, the purpose of this article is to provide those interested with information regarding various tax incentives and credits. This article should not take the place of a professional tax advisor or accountant.*

### **Pregnant Workers Fairness Act Effective April 1st**

*Rita DiNunzio*

The [Pregnant Workers Fairness Act](#) (“the Act”), issued January 23, 2018, amends the Massachusetts law prohibiting discrimination in employment, M.G.L. c. 151B, §4, enforced by the [Massachusetts Commission Against Discrimination](#) (MCAD). The Act, effective on April 1, 2018, expressly prohibits employment discrimination on the basis of pregnancy and pregnancy-related conditions and requires employers to accommodate pregnant workers.



Prior to the Act, both the federal [Pregnancy Discrimination Act](#) (PDA) and [Title I of the Americans with Disabilities Act](#) (ADA) had already provided certain protections to pregnant employees. The PDA requires that a covered employer treat women affected by pregnancy, childbirth, or related medical conditions the same way it treats other applicants or employees who are similar in their ability or inability to work. This means that if an employer provides accommodations such as “light duty” or extended leave to other employees who have a limitation, it must also provide similar accommodations to employees with pregnancy-related limitations. The PDA also protects pregnant workers from discrimination based on current, past, and potential pregnancy.

Under the ADA, pregnancy itself is not a disability. However, impairments related to pregnancy, such as preeclampsia, may be covered disabilities. An employee with such a covered impairment related to pregnancy is protected from discrimination and entitled to a reasonable accommodation.

### **What new obligations do Massachusetts employers have on April 1st under the new Pregnant Workers Fairness Act?**

Unlike the ADA, the Act requires employers to accommodate workers who are pregnant or lactating regardless of whether there is an ADA-covered impairment present. This means that workers with a typical and healthy pregnancy may be entitled to reasonable accommodations. The Act specifies that an employer cannot require medical documentation for certain accommodations: (i) more frequent restroom, food or water breaks; (ii) seating; (iii) limits on lifting no more than 20 pounds; and (iv) private, non-bathroom space for expressing breast milk.

The Act requires employers to provide written notice to employees of these rights by April 1, 2018. Employers must also provide written notice of employees’ rights under the Act to new employees and to an employee who notifies the employer of a pregnancy or a pregnancy-related condition.

This article does not address all provisions of the Act; please see the MCAD’s [comprehensive guidance](#).

## Aging and Disability in New England



**New England** lays claim to the *largest percentage of Baby Boomers* in the United States.

A study to identify the profile of people with disabilities in New England reveals that New England has the largest percentage of Baby Boomers in the United States. This and other findings are highlighted in the slideshow, 'Aging, Disability and the Americans with Disabilities Act' and a research report, 'An Examination of Disability in New

England: A Demographic Study' (2018)' both by the New England ADA Center. [Find out more.](#)

## New Campaign for Disability Employment Website

The Campaign for Disability Employment (CDE) is a collaborative effort among several disability and business organizations working to change attitudes about disability and employment. CDE is funded by the U.S. Department of Labor's Office of Disability Employment Policy. CDE has launched a new website featuring public service announcements, posters, and other shareable content to help you promote positive employment results for people with disabilities.

Learn more at [whatcanyoudocampaign.org](http://whatcanyoudocampaign.org).

## 2017 Disability Statistics Compendium Available

The Compendium is a valuable web-based tool for finding and using disability statistics published by various federal agencies in one place. The 2017 Compendium was released by the Rehabilitation Research and Training Center on Disability Statistics and Demographics in February 2018. The 2017 Disability Statistics Annual Report presents statistics to address questions such as:

- What is the percentage of people with disabilities in different age groups?
- What is the percentage of people with disabilities for different types of disability?
- To what extent are people with disabilities employed?
- What are the earnings for people with and without disabilities?
- What is the poverty percentage for people with and without disabilities?

The report includes tables of data by state. According to the report, the American Community Survey (ACS) estimates the overall rate of people with disabilities in the US population in 2016 was 12.8%. The report also found that employment rates vary by type of disability. For example, employment percentages were highest for people with hearing disabilities (51.7%) and vision disabilities (43.5%) and lowest for people with independent living (17.0%) and self-care (15.5%) disabilities. In Massachusetts, 786,595 civilians living in the community, or %11.7 of the population, had a disability according to the compendium report. Find more at [disabilitycompendium.org](http://disabilitycompendium.org).

### In Memory of Shawn McDuff

It is with great sadness that we say good-bye to friend and advocate Shawn McDuff.

Shawn worked for the Independent Living Center of the North Shore and Cape Ann Inc. (ILCNSCA) since 1990 and has been instrumental in the agency's work to empower people with disabilities to embrace their own paths.

[Read more about Shawn's life and work.](#)



Shawn (left) with MOD Director David D'Arcangelo at ILCNSCA Legislative Breakfast



# Spring 2018 Calendar

## March

**11, Sunday**  
Daylight Savings  
Begins

**20, Tuesday**  
March Equinox

**29, Thursday**  
Vietnam Veterans  
Day

**29, Thursday**  
Red Sox Opening  
Day

## April

**Autism Awareness  
Month**

**2, Monday**  
World Autism Awareness  
Day

**16, Monday**  
Patriot's Day

## May

**Lupus Awareness  
Month**

**13, Sunday**  
Mothers' Day

**23, Wednesday**  
Special Needs  
Awareness Day

**24, Thursday**  
Phenylketonuria  
Awareness Day

**28, Monday**  
Memorial Day



"Dallas"  
from Medford

Would you like to see **your pet** in a  
future issue?

Email photo to:  
[MOD-Info@MassMail.State.MA.US](mailto:MOD-Info@MassMail.State.MA.US)

**Massachusetts Disability Quarterly**  
Massachusetts Office on Disability  
One Ashburton Place  
Room 1305  
Boston, MA 02108



## Contact MOD

Phone: 617.727.7440  
Toll Free: 800. 322.2020  
Fax: 617.727.0965  
Web: [mass.gov/mod](http://mass.gov/mod)

 [blog.mass.gov/mod](http://blog.mass.gov/mod)

 [@Massdisability](https://twitter.com/Massdisability)