

**MEMORANDUM OF SUPPORT**  
*A.7475 (Cusick) / S.5545 (Addabbo)*

The New York Association on Independent Living (NYAIL) is a statewide, not-for-profit membership association created by and composed of Independent Living Centers across New York State. Independent Living Centers are unique disability-led, cross-disability, locally administered, not-for-profit organizations, providing advocacy and support to assist people with disabilities of all ages to live independently and fully integrated in their communities. NYAIL strongly supports the passage of A.7475 (Cusick) / S.5545 (Addabbo), an act to amend the tax law, in relation to establishing a small business tax credit for the employment of people with disabilities.

Four years ago, Governor Cuomo issued his Employment First Report, which outlined a list of recommendations the State could implement to address the staggering rates of unemployment and poverty among people with disabilities. Approximately 70% of people with disabilities are unemployed, despite the fact that people with disabilities can and want to work. According to a Cornell University study, “the employment rate for people with disabilities in New York State is 33.8 percent, compared with 76.3 percent for people without disabilities, a gap of 42.5 percentage points<sup>1</sup>.”

The Governor’s Employment First Report included the recommendation to create a cross-disability tax credit, A.7475/S.5545 is in keeping with the report. If passed, A.7475/S.5545 would help increase the employment rate of New Yorkers with disabilities by providing a \$5,000 tax credit per employed individual with a disability (at a maximum of \$25,000), to businesses with 100 employees or less, provided that the individual is employed for a minimum of 35 hours of work per week for a minimum of twelve months.

New York’s small businesses are major employers in the state and are responsible for the creation of a significant number of new jobs each year. In 2006, New York had 433,091 small businesses, representing 97% of the state’s employers and 37% of its private-sector employment.<sup>2</sup> The tax credit created by A.7475/S.5545 would create an incentive for small businesses to hire individuals with disabilities, increasing the opportunities for New Yorkers with disabilities to achieve gainful employment and self-sufficiency.

NYAIL urges prompt passage of A.7475/S.5545.

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<sup>1</sup> **2010 New York State Disability and Employment Status Report**. Sarah von Schrader, William Erickson, Lars Vilhuber, Thomas P. Golden. Employment and Disability Institute, Cornell University (2010)

<sup>2</sup> **Health Reform Will Help Small Businesses**, New York State Fact Sheet, Small Business Majority [www.smallbusinessmajority.com](http://www.smallbusinessmajority.com) (2009)

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