

**Tax Credit for Small Businesses**

Section 44 of the Internal Revenue Code established a tax credit to help small businesses cover ADA-related "eligible access expenditures." A business that for the previous tax year had either revenue of \$1,000,000 or less or 30 or fewer full-time workers can take advantage of the credit.

The expenditures that may be covered include:

- ▶ Providing readers for customers or employees with visual disabilities;
- ▶ Providing sign language interpreters;
- ▶ Purchasing adaptive equipment;
- ▶ Producing printed materials in accessible formats (braille, large print, audio tape, etc.); and
- ▶ Removing architectural barriers in facilities or vehicles.

The amount of the tax credit is equal to 50% of the eligible access expenditures in a year, up to a maximum of \$10,250. There is no credit for the first \$250 of expenditures. IRS Publications 535 and 334 have further information on tax incentives.

**More elaws Advisors**

In our Winter issue, we listed a few of the elaws Advisors included on the U.S. Department of Labor (DOL) web site ([www.dol.gov/elaws](http://www.dol.gov/elaws)). Below are other interactive Advisors providing information about Federal employment laws:

**Workplace Poster Requirements:** helps you determine which workplace posters you are required to display at your place of business. You can download and print the posters directly from the Advisor.

**Veterans:**

– eVETS Advisor has links to information on a variety of topics including job search tools and tips, employment openings, career assessment, education and training benefits.

– Uniformed Services Employment & Reemployment Rights Act (USERRA) Advisor helps with understanding veterans' employee eligibility and job entitlements, employer obligations and remedies under USERRA.

– Veterans' Preference Advisor helps veterans examine preferences to which they may be entitled with regard to Federal employment.

**Business Services**

Did you know that the Department of Labor **Rehabilitation Services** provides a number of services for employers?

A few of the services they provide include:

- Systematic physical analysis of the worksite and business location to assist the business improve user access to services and activities.
- Technical assistance, information, and clarification to employers about the Americans with Disabilities Act (ADA) and how it relates to their business.
- A study of an employer's jobs that defines the purpose of the jobs, the tasks performed by the worker, and the skill requirements.
- Information on ways to change, rearrange, or negotiate how the job gets done.

For information about these and other business services provided by Northwest Georgia Rehabilitation Services, visit their web at [www.vocrehabga.org](http://www.vocrehabga.org) or contact your local office.

- **Dallas** - 770.443.3717, TTY 770.443.3731
- **Dalton** - 706.272.2303; TTY 706.272.2787
- **LaFayette** - 706.638.5536; TTY 706.638.5575; 800.233.2567
- **Rome Hubs 1 & 2** - 706.295.6400; TTY 706.295.6753
- **Regional Office;** Rome - 706.295.6407

**Meeting the Needs of People & Industry**

In a December letter to Workforce Development Director Gwen Dellinger, **Southern Company** noted that they and the Electric Utility Industry as a whole are facing a reduction in the number of qualified Journeyman Lineman available for employment.

Jenna Powell, Campus Relations Specialist, thanked Ms. Dellinger for WIA referrals to the Southeastern Lineman Training in Trenton as it had proven to be a "great source for recruiting talent into Southern Company's Apprentice Journeyman Lineman programs." We, in turn, thank Southern Company for providing excellent career opportunities for our trainees.



## Georgia Works

In February, State Labor Commissioner **Michael Thurmond** announced that the Department of Labor is operating a new statewide program called **Georgia Works**. Georgia Works is a training initiative designed to stimulate job growth and spur new hiring.

Under the program, a laid-off worker may be trained on the job by an employer for a maximum of 24 hours per week for up to eight weeks at no cost to the employer. The laid-off worker will continue to draw unemployment insurance benefits and may qualify for a training allowance to help defray some of the costs associated with training. The employer is not obligated to hire the worker.

“Georgia Works is a ‘win-win’ situation for both employers and laid-off workers,” said Thurmond. “It’s an ideal program for businesses, especially new or expanding small businesses, because it reduces the employer’s risk and cost of training new workers. The program enables businesses to audition potential employees and gives laid-off workers an opportunity to reconnect with the workplace, learn new skills, and show a potential employer what they can do.”

The **Northwest Georgia Workforce Investment Board (WIB)** has developed a program that will enhance the Georgia Works benefits to employers. For those businesses that would like to hire a Georgia Works trainee but find that the individual needs additional job specific skills, on-the-job training may be available to provide a training subsidy.

The subsidy may reimburse up to 50% of a new hire’s wages for up to three months while they acquire employer designed job specific skills. The on-the-job training employer must agree to retain the trainee as a full-time employee when they successfully complete the on-the-job training period.

For more information about Georgia Works, please contact your local Department of Labor Career Center, On-the-Job Training Coordinator, or visit the Department of Labor web site at [www.dol.state.ga.us](http://www.dol.state.ga.us).

### **Career Centers**

Blue Ridge 706.632.2033	Cartersville 770.387.3760
Cedartown 770.749.2213	Dalton 706.272.2301
Fort Oglethorpe 706.861.1990	LaFayette 706.638.5525
Rome 706.295.6051	

## Business Expo

On Thursday, May 6, from 1:00 to 6:00 p.m., the Catoosa County Chamber and the Walker County Chamber will host the 2004 Catoosa and Walker Business Expo at the Colonnade in Ringgold. The Expo will be open to the public.

10x8 booths are \$100 for Members and \$150 for Non-Members. For more information and to reserve your booth, contact the Catoosa Chamber at 706.965.5201 or the Walker Chamber at 706.375.7702. Don’t miss this opportunity to showcase your business.

## Youth Summer Employment

The Northwest Georgia WIB is gearing up for the work-related phase of its youth program. Work related activities include both work experience and occupational skills training,



Work experience enables young people to gain exposure to the working world and its requirements. The purpose is to provide the trainee with the opportunities for career exploration and skill development. Occupational skills training enables young people to acquire the skills and/or information required to perform a specific job or groups of jobs. The work experience must comply with the Fair Labor Standards Act and the Federal and State Child Labor Laws. It may be subsidized or unsubsidized.

If your business is interested in providing employment for a young person aged 14 - 21, please contact **Wanda Williams**, Youth Coordinator, at Coosa Valley Regional Development Center, 706.295.6485 or 800.332.1965. Businesses that do not have a trainee position open this summer but are interested in helping youth acquire the skills that will help them become more productive citizens may sponsor a young person or contribute towards a specific youth project. Wanda can provide you with further information.

The Business Informer...

a quarterly publication of the Northwest Georgia WIB and the Coosa Valley / North Georgia Council of Chief Elected Officials. For more information about our business services contact Gwen Dellinger, Workforce Development Director, 706.295.6485 or 800.332.1965 or Karen Howell, Workforce Development Coordinator, 706.277.7466, Vandy88@aol.com. Suggestions or articles to contribute - contact Karen.

An Equal Opportunity Program. Auxillary Aids Available upon Request.

[www.CareerDepot.org](http://www.CareerDepot.org)

[www.YouthSuccessAcademy.org](http://www.YouthSuccessAcademy.org)