



October 29, 2021

The Honorable Ron Wyden
 Chairman
 Senate Committee on Finance
 Washington, DC 20510

The Honorable Michael Crapo
 Ranking Member
 Senate Committee on Finance
 Washington, DC 20510

Re: Neuromuscular Disease Community Calls for Passage of Disability Employment Incentive Act (S.630)

Dear Chairman Wyden and Ranking Member Crapo:

In service of the approximately 300,000 Americans living with a neuromuscular disease, and in recognition of National Disability Employment Awareness Month, the undersigned twenty one patient advocacy organizations ask that you include the Disability Employment Incentive Act (S.630) in any tax policy package (such as the Secure 2.0 effort) put forward by the Finance Committee. This legislation will double the tax credits available to businesses to hire and retain employees with disabilities as well as make their workplaces more accessible.

Employment can be particularly difficult to obtain and retain for individuals with neuromuscular disabilities. While physical and mobility disabilities accompany many neuromuscular disorders, adults with neuromuscular diseases can successfully work and thrive in many professional settings unimpacted by their disability. However, employers often hesitate to hire individuals with neuromuscular disabilities due to misconceptions about the challenges of hiring an individual

with a disability. For this reason and others, a recent survey showed that only about 21 percent of adults with neuromuscular disabilities are employed.¹

To address this issue, the Disability Employment Incentive Act doubles three tax credits intended to incentive businesses to hire individuals with disabilities. The bill more than doubles the amount of salary eligible for the Work Opportunity Tax Credit, a credit for any business that hires an individual with a disability receiving Supplemental Security Income (SSI) and/or Social Security Disability Insurance (SSDI) benefits or is referred to the employer from a state vocational rehabilitation program. The bill also extends the credit into the second year of employment in order to further incentivize the business to retain the employee.

The legislation also doubles two tax credits for business to become more accessible. The Disability Access Expenditures Tax Credit, created for small businesses that incur expenses related to becoming more accessible, would be doubled from \$5,000 to \$10,000 annually. The Architectural and Transportation Barrier Tax Credit, a credit for businesses to make their businesses more physically and operationally accessible, would similarly be doubled.

In conclusion, the Disability Employment Incentive Act could substantially increase employment opportunities for neuromuscular disability community by further incentivizing employers to hire and retain disabled employees and make their workplaces more accessible. We stand firmly behind this legislation and ask that you prioritize this legislation as part of any tax policy package (such as Secure 2.0) pursued by the Finance Committee. For questions, please contact Paul Melmeyer of the Muscular Dystrophy Association at pmelmeyer@mdausa.org.

Sincerely,

Acid Maltase Deficiency Association
AnswerALS
Charcot-Marie-Tooth Association
CMT Research Foundation
Coalition to Cure Calpain 3
CureDuchenne
Cure SMA
Cure VCP Disease, Inc.
CureLGMD2i Foundation
Friedreich's Ataxia Research Alliance
Hereditary Neuropathy Foundation
I AM ALS
LGMD Awareness Foundation
Muscular Dystrophy Association
Myotonic Dystrophy Foundation
National Ataxia Foundation
Parent Project Muscular Dystrophy
The Speak Foundation

¹ Muscular Dystrophy Association's 2021 "Access Survey" – Highlights accessible here:
https://www.mda.org/sites/default/files/2021/08/2021-MDA-Access-Survey-Infographic_v4.pdf

Team Gleason
Team Titin
United Mitochondrial Disease Foundation

CC: The Honorable Chuck Schumer, Majority Leader, Senate
The Honorable Mitch McConnell, Minority Leader, Senate
The Honorable Richard Neal, Chairman, House Committee on Ways and Means
The Honorable Kevin Brady, Ranking Member, House Committee on Ways and Means