



NEW YORK  
**ALLIANCE FOR  
INCLUSION & INNOVATION**

**Memorandum in Support  
S.7643-A (Mannion) and A.9200-A (Jean-Pierre)**

AN ACT to amend the tax law in relation to the creation of a tax credit for direct support professionals and direct care workers

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The New York Alliance for Inclusion & Innovation (NY Alliance) supports legislation to create a tax credit for direct support professionals in the intellectual and developmental disabilities sector and direct care workers in the behavioral health field. S.7643-A and A.9200-A are important and timely measures to help recruit new staff and retain the existing workforce when shortages are at an all-time high.

The NY Alliance is a statewide association representing nearly 150 not-for-profit provider agencies serving people with disabilities. The NY Alliance envisions a society where people with disabilities are contributing citizens with equal rights and the ability to live full, productive and meaningful lives.

The direct support professional and direct care worker tax credit would allow these individuals with an adjusted gross income of less than \$50,000 to apply for a tax credit of up to \$5,000. It's appropriate for New York State government to grant this specific tax credit to benefit these staff in the state's not-for-profit and state-operated mental hygiene service delivery systems. These individuals have been on the frontlines, before and during the COVID-19 pandemic, working several consecutive shifts, ensuring that people are cared for and safe, and sometimes at the expense of their own households. Because salaries and wages are so low, direct support professionals and direct care workers oftentimes work more than one job to support their families and themselves.

The tax credit, as proposed in this legislation, would serve as a well needed tool for recruitment and retention of staff in these necessary positions. The workforce shortage across New York's human services sector, most specifically, the intellectual and developmental disabilities field, is at an unprecedented level. Agencies faced a workforce shortage before the pandemic but now these same providers are in the midst of a workforce crisis. The Great Resignation, the economic phenomenon in which employees voluntarily resigned from their jobs in large numbers, has exacerbated the workforce emergency. The state must utilize all the tools at its disposal to reverse the ongoing trend.

Therefore, the NY Alliance strongly supports S.7643-A and A.9200-A. We urge the New York State Legislature to approve the legislation.

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