



Employment of People with Disabilities through FLSA Section 14(c)

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Abstract

Goodwill Industries International ® provides job training and placement services to nearly 2 million people a year in the United States and Canada. Many of those who receive these services are disabled and would have a hard time finding work elsewhere.

Goodwill believes that work is a valued activity that allows people to participate in the mainstream of life. Sadly, job opportunities for people with severe disabilities are limited, and they would be even more limited if not for a special provision in the Fair Labor Standards Act (FLSA).

Section 14(c) of the FLSA allows employers who receive Special Minimum Wage Certificates from the U.S. Department of Labor's Wage and Hour Division to pay wages below the federal minimum to employees who have disabilities that directly affect their job performance.

The 14(c) program is not foolproof; there have been cases of fraud and abuse that have resulted in a call for change. This paper provides an overview of the 14(c) program, discusses why preserving the program is important to Goodwill and individuals disabilities, and provides recommendations to strengthen the use of special minimum wage certificates.

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Introduction to FLSA Section 14(c)

Section 14(c) of the Fair Labor Standards Act (FLSA) is a tool that has helped people with disabilities to compete for jobs. FLSA Section 14(c) grants employers who receive a certificate from the U.S. Department of Labor's (DOL) Wage and Hour Division (WHD) to pay special minimum wages, to employees who have disabilities if their disabilities directly impact their ability to perform on the job.¹ The original intent of Section 14(c) can be traced back to the National Industrial Recovery Act (NIRA) of 1933-1935.² “

Under the NIRA, a productivity-based sub-minimum wage, arranged through a system of certificates, was established for persons with disabilities. In competitive industry, such workers were payable at 75 percent of the industry minimum. In sheltered workshops [community work centers], there was no wage floor. With passage of the FLSA in 1938, the certification system was reestablished under Section 14 of the Act.”³

Under Section 14(c), the special minimum wage rate must be commensurate with those rates paid to nondisabled workers in the region for essentially the same type, quantity, and quality of work. Employers must obtain a special minimum wage certificate in order to pay commensurate wages and must provide written assurances that wage rates for individuals paid on an hourly rate basis are reviewed at least once every six months. In addition, wages of all employees must be reviewed at least annually to reflect changes in the prevailing wages paid to experienced nondisabled workers for the work to be performed in the locality for essentially the same type of work.⁴

Any employer seeking to obtain a special minimum wage certificate must submit an Application for Authority to Employ Workers with Disabilities as Special Minimum Wages (Form WH-226), and a Supplemental Data Sheet for Application for Authority to Employ Workers with Disabilities at Special Minimum Wages (Form WH-226A). Form WH-226 requires the employer to report information about the work to be performed, the prevailing wage surveys conducted, and the productivity evaluations conducted to establish the commensurate pay rates. In addition, if the worker will be paid a subminimum wage subject to the McNamara-O'Hara Service Contract Act, data must also be provided regarding the contract work. Form WH-226A requires the employer to list the names of individuals that

¹ The special minimum wage may be less than the Federal minimum wage, or can also be above the federal minimum wage but less than the prevailing wage. For purposes of payment of commensurate wage rates under a certificate, a worker with a disability is defined as: An individual, whose earnings or work productivity capacity is impaired by a physical or mental disability, including those related to age or injury, for the work to be performed. Disabilities that may affect an individual's productive capacity include blindness, mental illness, mental retardation, cerebral palsy, alcoholism, and drug addiction. The following do not ordinarily affect productive capacity for purposes of paying commensurate wage rates: educational disabilities; chronic unemployment; receipt of welfare benefits; nonattendance at school; juvenile delinquency; and correctional parole or probation. 29 CFR Ch. V §525.3

² The NIRA was declared unconstitutional in 1935.

³ *Treatment of Workers with Disabilities Under Section 14(c) of the Fair Labor Standards Act*, William G. Whittaker, Congressional Research Service (2005).

⁴ 29 CFR Ch. V §525.1

will be paid subminimum wages, identify the disabilities of those employees that affect their productivity, and report their average earnings. Certificate renewals are submitted on the same forms, WH-226 and WH-226A. The special minimum wage certificate applies to all employees who are, in fact, disabled for the work they perform. Employees with disabilities, or their guardians, may petition for a review of their wage rate by an administrative law judge.

Prior to issuing a special wage certificate, the following criteria are considered by the WHD:

1. The nature and extent of the disabilities of the individuals employed as these disabilities relate to the individuals' productivity.
2. The prevailing wages⁵ of experienced nondisabled employees who are employed in the vicinity in the industry engaged in work comparable to that performed at the special minimum wage.
3. The productivity of the workers with disabilities compared to the norm established through the use of a verifiable work measurement method⁶ or the productivity of experienced nondisabled workers employed in the vicinity on comparable work.
4. The wage rates to be paid to the workers with disabilities for work comparable to that performed by experienced nondisabled workers.⁷

Workers covered by the special wage certificate, and their guardians, as applicable, shall be informed orally and in writing of the terms of the certificate. In addition, every employer shall at all times display a poster that explains the conditions under which special minimum wages may be paid. If an employer finds it inappropriate to display the poster, that employer may satisfy the requirement by providing a copy of the poster directly to all employees subject to its terms.

⁵ A "prevailing wage" is a wage that is paid to an experienced, nondisabled worker for the work to be performed. There is no prescribed method for tabulating the results of a prevailing wage survey however the DOL and regulations provide guidance on determining the wage. The prevailing wage must be based upon work utilizing similar methods and equipment. 29 CFR Ch. V §525.10

⁶ The DOL and regulations provide guidance on work measurement methods such as stop watch time studies, predetermined time systems, standard data, etc. 29 CFR Ch. V §525.12 (h)

⁷ 29 CFR Ch. V §525.9

There are four different establishments identified that may obtain a special minimum wage certificate.

1. **Work Centers:** Also known as Community Rehabilitation Programs (CRPs) and formerly referred to as “sheltered workshops,” work centers have historically provided rehabilitation services, day treatment, training, and employment opportunities at their facilities to individuals with disabilities. Work center certificates are effective for two years.
2. **Hospitals/Residential Care Facilities:** If the hospital or residential care facility places patients in jobs at local businesses, it must either obtain a work center certificate or ensure that the business establishment has its own certificate if the worker is to receive a subminimum wage. The hospital/residential care facility certificates remain in effect for two years.
3. **Business Establishment:** A business establishment may obtain a special minimum wage certificate that which expires annually. If there are multiple establishments, a certificate must be obtained for each establishment where a worker with disabilities will be employed at the special minimum wage rate. However, if an individual with a disability is placed at the business by a work center, supervised by work center staff, and carried on the work center’s payroll, the business establishment does not need a certificate. Such placements are called “supported employment”⁸ or “enclave” worksites.
4. **School Work Exploration Programs:** These programs place students with disabilities at work sites in the community. Schools administering the program are issued the certificates rather than the work site, and the certificates expire annually.

According to a 2001 report from the Government Accountability Office (GAO), “On average, work centers employ a total of about 86 workers at special minimum wage rates.... Almost all work centers provide a range of support services designed to enable 14(c) workers to obtain and perform their jobs, such as close supervision and transportation services. Many work centers also provide support services that may benefit 14(c) workers outside the workplace, such as speech therapy and psychological counseling.”⁹ If those employers had to employ all of their current 14(c) workers at minimum wage, not only would payroll costs skyrocket but they would no longer be able to provide the additional supports to these individuals.

⁸ Supported employment is a program to assist people with the most significant disabilities to become and remain successfully and competitively employed in integrated workplace settings. People with significant disabilities for whom competitive employment has not traditionally occurred, has been interrupted or is intermittent because of the disability, or who, because of the severity of their disability, need intensive or extended support services to work competitively are commonly employed through supported employment. Supported employment provides assistance such as job coaches, transportation, assistive technology, specialized job training, and individually tailored supervision.

⁹ GAO-01-886, September 4, 2001

Approximately one-third of all of the workers paid special minimum wages by work centers at time of the 2001 report had a mental disability or another developmental disability as their primary impairment, and 46 percent had multiple disabilities. About 70 percent of those workers were found to be less than half as productive as workers without disabilities performing the same jobs. Eighty-six percent of the workers were employed part-time. Since the 2001 study, the federal minimum wage has increased, and some states now have a state minimum wage that is higher than the federal minimum wage. This affects the prevailing wage rate meaning that the average special wage rate in 2001 has increased.

Workers with disabilities paid at special minimum wages may petition the WHD Administrator for a review of their wage rates by an Administrative Law Judge. No particular form of petition is required, except that it must be signed by the worker with a disability or his or her guardian and should contain the name and address of the employer. Upon receipt of a petition, it will be immediately forwarded to the Chief Administrative Law Judge who shall within 10 days of receipt, appoint an Administrative Law Judge to hear the case. The Administrative Law Judge will set a hearing no more than 30 days after being assigned the case. All of the parties involved will receive notice of the hearing. In all matters relating to the propriety of a wage at issue, the burden of proof rests with the employer. The Administrative Law Judge shall issue a decision within 30 days of the hearing. Within 15 days after the date of the decision, any of the parties may request review by the Secretary of Labor.

FLSA Section 14(c) and Goodwill®

Goodwill Industries® is North America's leading nonprofit provider of employment training, job placement services and other community programs for people who have disabilities, lack education or job experience or are facing other challenges to employment. In 2009, nearly 160 independent Goodwill® agencies collectively provided employment training and job placement services to nearly 2 million people.

Goodwill organizations help to fund employment training, job placement and other community programs by selling donated clothes and other household items at more than 2,400 Goodwill stores and online at shopgoodwill.com. Many people with disabilities work in Goodwill stores. In addition, Goodwill agencies employ people with disabilities or other challenges to employment in the delivery of a wide variety of quality commercial services that are contracted to community partners, businesses and government. People employed by Goodwill contracting services work in industries including customer relations, administrative support, document management, office administration, packaging and assembly, food service preparation, custodial services, and groundskeeping. Among employers who have tapped into Goodwill's contract services are General Motors, Briggs & Stratton, General Services Administration, the Internal Revenue Services, and the U.S. Navy, Marines, Air Force and Army.

The work performed by the people Goodwill serves creates the economic energy that builds strong families and communities. Work helps build self-confidence, friendship and independence. Everyone deserves a chance to have those things in life. Goodwill Industries provides that chance.

Work is a valued activity that promotes independence and allows individuals to participate in the mainstream of life in the United States. According to the [U.S. Census Bureau](http://www.census.gov), about one in five U.S. residents (19 percent) reported some level of disability in 2005. These 54.4 million Americans are roughly equal to the combined total populations of Texas, New York and Florida. Among those with disabilities, 35 million, (or 12 percent of the population) were classified as having a severe disability, according to [Americans With Disabilities: 2005](http://www.census.gov).

Many local Goodwill agencies are authorized to use the special minimum wage certificate to employ workers with severe disabilities in their retail stores and on their contracts. These community-based or center-based jobs provide opportunities for individuals to work while benefiting from ongoing supportive services that help them maintain their job security and/or advance in careers.

Issues of Concern

The United States Bureau of Labor Statistics (BLS) reported that the official unemployment rate for people with disabilities (meaning those who have lost their jobs and those who are actively seeking employment) in March of 2010 was 13.9 percent, compared to 10.1 percent for people without disabilities. Even more troubling is the lack of labor force participation by people with disabilities. BLS reported that for March, 2010, the portion of people with disabilities in the labor force was only 22.5 percent compared to 70.2 percent for persons without disabilities.

As stated earlier, FLSA Section 14(c) allows for people with significant disabilities to be connected work. Based on a list posted in June 2009 by the DOL, a total of 3,163 employers held a special minimum wage certificate, with 2,992 classified as CRPs and 171 classified as employing patient workers. According to a 2001 GAO report special minimum wages were paid to approximately 424,000 workers with disabilities. Recent testimony submitted by the DOL to the Senate Health, Education, Labor and Pensions Committee states, "Workers with disabilities receiving special minimum wages account for less than .04 percent of the estimated 130 million workers covered by the FLSA."¹⁰

Unfortunately, there have been cases of fraud and abuse in the 14(c) program, which have resulted in a call for change. Issues pertaining to violations came to the forefront last year when an Iowa bunkhouse for workers at a turkey processing plant was closed down. That bunkhouse had, for more than 30 years, housed up to 37 workers with disabilities who were paid \$65 per month regardless of the number of hours they worked. Senator Tom Harkin (D-IA), Chair of the Senate Health, Education, Labor & Pensions Committee, asked the DOL to report on its enforcement of the exemption rule and acted swiftly and appropriately in response by conducting a hearing on Preventing Worker Exploitation: Protecting Individuals with Disabilities and Other Vulnerable Populations.

Following the hearing, the DOL submitted a report to Senator Harkin noting that from 2003 to 2008, 797 employers violated federal labor laws while paying subminimum wages; however, only three were fined. According to an interview with the *Des Moines Register*, DOL spokesman Joseph De Wolk said that of the 797 cases described, 635 stemmed from "self-audits" by employers. Those cases were excluded from the penalty process, he said, because the DOL would have been unable to prove the violations in court. Also according to the report, the 797 cases involved almost \$5 million in unpaid wages owed to more than 18,500 workers. All but eight of the cases resulted in orders to pay back wages to the workers. In the three cases that resulted in penalties, the fines totaled \$8,360.

In its 2001 report, *Characteristics of Workers with Disabilities and Their Employers, and Labor's Management, Which Needs to Be Improved*¹¹, the GAO made a number of recommendations for improving WHD's oversight of

¹⁰Statement of John McKeon, Deputy Administrator for Enforcement, DOL/WHd, March 9, 2009

¹¹GAO-01-886, September 4, 2001

section 14(c). According to the DOL, “those recommendations, which included improving the database of certificate actions, tracking staff hours devoted to the 14(c) program, conducting directed investigations, training staff, and posting the Field Operation Handbook, among other recommendations, have all been implemented.... The WHD not only implemented all of the GAO recommendations but took additional steps to improve the program.”¹²

On April 1, 2010, Secretary of Labor Hilda Solis unveiled a new public awareness campaign aimed at enforcing the nation's wage and hour laws on behalf of workers who earn low wages or are immigrants. The “We Can Help” campaign is designed to inform workers of their rights and help them assert such rights when violations are revealed. The program will focus on violations under the FLSA and related federal rules governing minimum wages, overtime payments and hours worked. Goodwill is supportive of the We Can Help campaign and has reached out to the DOL to offer assistance in educating our community-based Goodwill agencies and employees of the campaign.

¹² Statement of John McKeon, Deputy Administrator for Enforcement, DOL/WHd, March 9, 2009

The Solution

Goodwill supports changes in the 14(c) program aimed at preventing the exploitation and abuse of people who have disabilities. At the same time, goodwill cautions against changes that could lead to unintended negative consequences for many of the 425,000 individuals with disabilities currently receiving special minimum wages. Phasing out the program or implementing an arbitrary wage floor would result in fewer opportunities to work for individuals with the most significant disabilities who cannot meet the productivity standards and/or perform the essential functions of the job. Without the option of 14(c), employers would be likely to hire individuals with no disabilities or more moderate impairments instead of those with the most significant disabilities. Without special minimum wage, many individuals with disabilities would be denied the opportunity to work, receive no pay at all, and miss out on the intangible benefits of work – independence, participation, dignity, self-esteem, and sense of accomplishment among others. Instead, Goodwill makes the following recommendations to strengthen the continued use of special minimum wage certificates:

1. Significantly increase funding 14(c) enforcement efforts, specifically for the Wage and Hour Division and the Office of the Solicitor.

A June, 2009 GAO report on DOL's Wage and Hour Division (WHD) concluded, "...far too often many of America's most vulnerable workers find themselves dealing with an agency concerned about resource limitations, with ineffective processes, without certain tools necessary to perform effective investigations, and unable to address all allegations of wage theft and other labor law violations within the two-year statute of limitations." In response to these concerns, Goodwill urges Congress to provide funding for the DOL to increase the number of WHD investigators and to assess the WHD's workload and processes.

While Goodwill Industries believes that the provisions of FLSA Section 14(c) are useful for many individuals with disabilities to obtain and maintain employment, the special minimum wage certificate needs to be used properly, and existing protections must be enforced in order to prevent the exploitation of individuals with disabilities who earn a special minimum wage. Goodwill supports the President's FY 2011 budget proposal of \$244.2 million and 1,672 full-time employees for the WHD to support targeted investigations focusing on industries where misclassification is common.

2. Mandate that the WHD report additional information to the Senate Health, Education, Labor and Pensions Committee and the House Education and Labor Committee.

The Secretary of Labor should submit an annual report to Congress on behalf of DOL WHD noting: the number of special minimum wage certificates that have been issued, the number of certificates that have been renewed, the number of investigations that were started (both based on complaints and self-initiated), the

number of investigations that were completed, the average length investigations, and the most common violations.

3. Strengthen penalties for those who willfully violate the provisions of FLSA Section 14(c) and the “Board, Lodging, and Other Facilities” Wage Credit FLSA Section 3(m).

Currently the FLSA authorizes the WHD to assess employers civil money penalties (CMPs) of up to \$1,100 for each violation for repeated or willful violations of the minimum wage and overtime requirements of the Act. Goodwill Industries supports increasing the CMP to up to \$2,500 per violation. A second violation should be subject to CMPs of up to \$5,000. Any willful violations should be subject to criminal prosecution and a fine of up to \$20,000. Goodwill Industries would support mechanisms to preserve the intent of the CMPs over time such as an index to coincide with the changing economy. The WHD should offer recommendations to employers to correct each violation. Failure to comply with the recommendations after a period of time determined by the WHD could result in a punitive action, including revocation of the employer's certificate.

4. Amend the two-year statute of limitations noted in the FLSA to begin when a complaint is first recorded by the WHD.

Currently, the statute of limitations for recovery of wages in an individual civil action under FLSA and the Davis Bacon Act is two years from the employer's failure to pay the correct wages. For willful violations, in which the employer knew its actions were illegal or acted recklessly in determining the legality of its actions, the statute of limitations is three years. During GAO's recent investigation it found that WHD investigations were often delayed by months and sometimes even years. Amending the statute to allow the clock to start when complaints are filed with the WHD and thereby assigned an investigator, rather than when the violation occurred would allow the complainants additional time to prepare their complaints without risking the loss of back wages due to the statute of limitations.

5. The agencies with oversight of FLSA Section 14(c) should develop and implement a plan to make information about the program more accessible to employees earning wages under 14(c), their families, employers, administrative officials, and the public. There should also be better and ongoing training required for employers who are granted the use of a certificate.

According to the DOL, some of the most common violations¹³ found by the WHD under FLSA Section 14(c) include:

¹³ FLSA Section 14(c) Advisor: Most Common Violations Found During an Investigation Under FLSA Section 14(c), <http://www.dol.gov/elaws/esa/flsa/14c/20b.htm>

- Failure to use [proper sources](#) when conducting a prevailing wage survey
- Failure to [define and document quality](#) when establishing hourly commensurate wage rates
- Failure to [properly document](#) the prevailing wage survey and to maintain that documentation
- Failure to obtain the [experienced rate](#) when conducting a prevailing wage survey
- Failure to determine prevailing wage rates at a [minimum of once a year](#)
- Failure to [adjust prevailing wage rates](#) after a minimum wage increase
- Failure to [adjust piece rates and hourly rates](#) as a result of adjustments/changes to the prevailing wage
- Failure to [evaluate hourly paid workers](#) with disabilities on a timely basis and/or failure to [adjust the hourly rates](#) after employees are evaluated in a timely manner
- Payment of a blanket "[training wage](#)" or "training rate" without later adjusting the rate to the required commensurate wage
- Use of [behavioral standards](#) when conducting quantity and/or quality evaluations of hourly paid workers
- [Rounding errors](#) in time studies and when computing commensurate wages, for example, when the piece rate multiplied by the standard units per hour fails to yield at least the prevailing wage rate
- Inadequate time studies, such as failure to include irregular elements (like equipment failure or depletion of needed supplies) when calculating an [hourly rate](#) or [piece rate](#)
- Failure to ensure the worker has a [disability for the work being performed](#) or failure to maintain and/or [provide documentation to support that the worker has a disability for the work performed](#)
- Failure to count all [hours worked](#)

Many of these common violations can be alleviated with an increase in the training that an employer would be required to receive prior to receiving a special minimum wage certificate or the renewal of such a certificate. At a minimum, all training should include the following topics which can address some of the violations listed above:

- The act's underlying principles
- Setting the prevailing wage
- Determining that the employee is disabled for the work to be performed
- Setting standards for jobs that are to be paid on an hourly basis
- Applying the test(s) to determine the hourly wage
- Setting piece rates
- Determining hours of work and overtime
- Required documentation

Goodwill supports the issuance of a Certificate of Training, which could be issued by the WHD to employers upon completion of a training program focusing on the proper use, oversight and record keeping for the program. Such trainings could be offered in different regions around the country periodically by the WHD and should also be accessible in an online format on the WHD web site.

- 6. Special minimum wage certificates issued for the first time should be granted for a period of six months. Prior to issuing a regular certificate, the DOL should be required to review the application and determine whether the certificate has been used in compliance with laws and regulations.**

Providing a provisional certificate for a brief probationary period will help to ensure that the WHD is following up with the employer and that the employer is using the certificate properly. If the employer is having difficulty, the noncompliance would be detected early on and a regular certificate would not be issued until the employer is in compliance.

- 7. In order to ensure that workers are making informed choices, and consistent with the principles of self-determination, employers should be required to obtain written acknowledgement from employees (or guardians when appropriate) upon making deductions for room, board or other expenses pursuant to FLSA Section 3(m). When adjustments are made to an employee's wage, the employer should be required to provide a written explanation to the employee (or guardian when appropriate).**

Requiring employers to obtain a written acknowledgment from an employee or guardian when making deductions for room, board, or other expenses could help prevent exploitation. Providing a written explanation regarding changes in wage rates will give employees or their guardians more information regarding the employees' salaries and opportunities to make an informed choice upon changes in pay.

- 8. Conduct further study of the number of employers using the 14(c) certificate, wages paid, the disabilities of those employed under the certificate, and the additional supports that those individuals receive.**

Future study results could be used to assist with the enhancement of the system. The last time that the GAO studied issues pertaining to FLSA Section 14(c) was in 2001, nearly a decade ago. At that time, it was reported that of the 5,600 employers that pay special minimum wages, about 84 percent were work centers like Goodwill, designed to provide employment opportunities and support services to people with disabilities. It is likely that work centers would be able to retain only the most productive workers with disabilities, resulting in lost work opportunities for those with the most significant disabilities.

Recommended Action

Goodwill Industries urges Congress to support legislation that would strengthen the FLSA and increase enforcement of the Act, while recognizing the principles of self-determination and rights of individuals to obtain and maintain employment. Preserving Section 14(c) and special minimum wage will preserve opportunities for people with disabilities who would otherwise lose the chance to realize the many tangible and intangible benefits of work.



Father–Son Team Gains a Future

Butch Beckhardt believes that Goodwill greatly contributed to the self-worth and fullness of life that his son Johnny experiences today. “His growth and his accomplishments have given me a sense of peacefulness and confidence in his ability to continue with his own life in my absence.”

Today, Johnny is an exemplary employee and a Goodwill ambassador. He works 20 hours a week in production at the local Goodwill retail store, performing tasks from hanging articles of clothing to bagging purchases at the check-out counter.

But getting to Goodwill wasn't a primrose path. Johnny was born in the late 1970s with a rare trisomy chromosome imbalance that limits his speech and cognitive abilities, and he has other developmental and physical disabilities as well. When he was 10 years old, he was victimized by an adult caregiver, and became scared, withdrawn and rebellious. For many years, he wouldn't go out in public or speak to people other than his father — the only person he trusted. But his father didn't give up and, in fact, became a passionate advocate for his son.

Over the years, Butch left no stone unturned in seeking help for his son, and even moved to Dallas, OR, where his son could live in a facility that he'd heard was “the best.” But Johnny wasn't receptive to their help and wouldn't talk to anyone. When the Butch first learned of the programs at **Goodwill Industries of the Columbia Willamette** (Portland, OR), he was hesitant, but he gave it a try.

Johnny enrolled in the Goodwill's Community Integration Project II (CIP II), which provides employment and vocational training to people with multiple and/or severe disabilities under a special minimum wage certificate. The Goodwill's staff recalls that when Johnny first entered the program, he was crying and shaking. But through training, he learned basic vocational skills and appropriate workplace behaviors.

“Johnny has transformed from a frightened and profoundly insecure person to a confident and integrated young man,” says Michael Miller, president and CEO of Goodwill Industries of the Columbia Willamette. “His success today is a product of his father's devotion coupled with Goodwill's intervention.”

A celebrity in his own right, Johnny appears in the Portland Goodwill's advertising campaigns, and he has been featured in *The Oregonian*. His strong will to succeed also earned him various achievement awards.

His father says, “There's nothing in the world I can imagine that could replace what Goodwill does. Every day, Johnny accomplishes something new; every day, he's happier. Goodwill gave us the greatest gift we could ever receive: a future!”