Transition from School to Work: Career Training and Development for Youth with Disabilities in Taiwan.

1998-03-00


Accessibility (for Disabled); Career Development; Civil Rights Legislation; *Disabilities; *Education Work Relationship; Educational Legislation; Federal Legislation; Foreign Countries; Individualized Programs; Job Training; Long Range Planning; Secondary Education; *Transitional Programs; Vocational Rehabilitation

*Taiwan

This paper examines current issues in Taiwan in the transition of individuals with disabilities from school to work within the context of two laws passed in 1997 (the Special Education Act of 1997 and the Protection Act for Individuals with Disabilities of 1997). These laws are intended to secure for people with disabilities the right to education, to vocational rehabilitation, to appropriate medical services, and to work. Data are reported, however, that show unemployment rates between 43 and 57 percent for people with disabilities in Taiwan. After an introduction, the first section discusses problems in job management and training. The second section reviews the literature on concepts and practices of career development and outlines nine key components for successful transition from school to work such as planning, collaboration, and identifying accessible community services. The third section considers strategies in job management and training. These strategies include a complete assessment, community-based job development, an ecological approach toward transition, and the involvement of family and friends. (Contains 42 references.) (DB)
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Career Training and Development for 
Youth with Disabilities in Taiwan

Hung-Chih Lin, Ph.D.
Department of Special Education
National Changhua University of Education, Taiwan

Paper presented at the International Conference on Vocational Rehabilitation and 
Employment Promotion for Disabilities 
March 9-12, 1998, Taipei, Taiwan

Correspondence to:
Hung-Chih Lin, Ph.D.
Department of Special Education
National Changhua University of Education
Paisa Village, Changhua 500, Taiwan
Email: splinhc@cc.ncue.edu.tw

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Transition from School to Work:
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Hung-Chih Lin

Department of Special Education
National Changhua University of Education, Changhua, 500, Taiwan, R.O.C.
TEL: 886-4-723-2105  FAX: 886-4-727-1329
E-mail: splinhc@cc.ncue.edu.tw

ABSTRACT

Earning a decent wage in a regular job is an important part of one's life. A person's status in Taiwan society is often determined by the type of job held and the salary earned. The work defines how one appears to others and how one views him/herself. Work is especially important for persons with disabilities. It generates the respect of others and can be a source of pride, self-satisfaction, personal fulfillment, and income, since work not only provides economic support but also offers opportunities for social interaction and a chance to use and enhance skills in a chosen line of work.

However, recent studies have consistently indicated that a substantial percentage of students labeled as having disabilities, unemployed, live at home, and have few friends. Persons with disabilities have a great desire to be accepted by their fellow human beings. The primary way that society can accord them the respect and acceptance they deserve is to expect them to be gainfully employed and to create job opportunities for them. In a sense, integration of citizens with disabilities as full members of our society with the right to hold a job and earn a decent living should be a national priority. The intent of career development should be to successfully place the adult with disabilities into a meaningful and appropriate job setting. It should not only help adults with special needs to acquire and maintain careers but also help them to advance and enhance their careers.

In an attempt to assure positive transition and career development outcomes for youth with disabilities in Taiwan, this paper explored the problem and strategy in job management and training for persons with disabilities in Taiwan. It is necessary that special educators, parents, and vocational professionals, continue to work with potential and current employers to identify placements that will be useful during the school years and may actually convert to full-time employment upon graduation.

Keywords: Employment, Training, Transition, Career, Individuals with disabilities
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Hung-Chih Lin, Ph.D.
National Changhua University of Education, Taiwan

Introduction

Life consists of a series of transitions. Transitions occur throughout one's lifetime including employment, social adjustment, community life, and citizen roles as learners, homemaking, family membership, volunteering, and retirement, as well as productive recreational, avocational, and leisure activities. For people with disabilities and their families, transition from school to adult life comparatively requires an more extensive amount of planning, knowledge, and coordination. Even though in the past two decades the transition of youth with disabilities from school to adult life in Taiwan has become a primary concern for parents and professionals, and educational research and programming have given rise to a powerful consensus on the benefits of assisting young people with disabilities and their families during the critical transition years, recent studies have consistently indicated that a substantial percentage of students labeled as having disabilities, unemployed, live at home, and have few friends.

Recently, with the passages of the Special Education Act of 1997 and Protection Act for Individuals with Disabilities of 1997 on Taiwan, it seems that the promise for a better transition from school to work for individuals with disabilities in Taiwan is approaching. These public laws ensure the right of education, the right of vocational rehabilitation, the right for appropriate medical services, and the right for work for people with disabilities. However, statistics are still alarming when it is considered that the failure of the systems to adequately prepare those who have disabilities for life after school in Taiwan. It has been long neglected that the preparation for transitioning should be life-long and seamless as well as be planned as early and completely as possible.

Lin (1996, 1997) discussed the limited success in transitioning to productive adult life for (then) about 460,000 people with disabilities who either graduated or exited from school in Taiwan. The costs of this include the staggering rate of adults with disabilities who remain unemployed and the effect on their esteem, sense of person-hood, fit in the community, and level of independence--a cost very difficult for those without disabilities. The burden to a country and the society include the amount of money paid out for dependency costs (when adult success is not attained) which may be more than ten times as great as money spent on
programs to help others become independent. According to a recent study done by Lin, Shueh, Cheng, and Lin (1996), in terms of numbers of people with disabilities who were unemployed then—the rate of unemployment for that same population ranged between 43 and 57 percent. An additional cost to consider is the loss of contributing members of our society (in the work place, at home, and so on) who then may be viewed as more "outside" than "included" in our lives.

To correct this problem there continue to be educational, governmental, parental and advocacy work, and agency workshops, conferences, training meetings, and so on, to look at policies, school practices, and services. This also includes the consumer (or person with disabilities) needs and contributions in learning self-advocacy skills and in being a successful adult in society—to her or his range of success. Thus, in an attempt to advocate for the adult with disabilities in their career and transition, this paper would like to explore the following concepts of transition: problems in job management and training, the concept and practice of career development and transition, and the needed efforts to be done in the future to ensure successful transitions and to solve the issues mentioned above.

**Problems in Job Management and Training**

Work provides not only financial benefits with a means for economic independence, but also a way to self-actualization. It contributes to self-identification, self-worth, peer relations, and one's basic identity in the society as well (Holland, 1983; Super, Starishevsky, Matlin, & Jordaan, 1963). The role of work in Taiwan society is significant and is an economical necessity for most of us. However, high unemployment rates among individuals with disabilities and that many individuals were not participating in any form of day program still exist and sometimes become worse.

It is not unusual that individuals with disabilities do not participate in the workforce to the same extent as citizens who have no disabilities. Today, despite improved public awareness of the rights of persons with disabilities and significant increases in the number of day programs for adults (Lin, 1996), hundreds of thousands of potentially employable individuals remain idle. Unemployment rates of 30 percent to 59 percent (Taiwan Governmental Department of the Social Welfare, 1992; Department of the Internal Affairs of the ROC, 1995) provide a dramatic description of the current deplorable state of affairs. Table 1 provides a summary of three national studies on employment of people with disabilities in Taiwan. Many of the persons surveyed were viewed as not in the job market, owing to being discouraged about obtaining employment. However, it was notable that of
the two-thirds who were unemployed, when asked if a job became available would they be interested, two out of three indicated that they would engage in employment. This extremely high level of unemployment among persons with disabilities would thus appear not to be an issue of motivation but rather of a lack of opportunity. Clearly, this problem must be addressed if employment opportunities for adults with disabilities are to expand.

Table 1 inserted here.

A great deal of research shows the same results of unemployment rate for people with disabilities. According to Taiwan Governmental Department of the Labor Affairs (1996) survey findings, almost three-fifths of all persons with disabilities in this country between the ages of 15 and 60 are not working. This situation exits although a reported 60% of unemployed working-age persons with disabilities would like to have a job. In Tsai’s (1986) study, almost 50% of disabled persons in Taiwan lack the necessary vocational skills to obtain a job close to their homes. Another study conducted by the Bureau of Employment and Vocational Training (1990) in conjunction with Wu et al. (1990) surveyed hundreds of employers who have hired persons with disabilities. In the survey, 64% of the respondents indicated that they had never hired people with disabilities. Of those employed, 39% held full-time jobs for at least minimum wage and 78% held part-time jobs below minimum wage.

The findings showed striking parallels to the previously noted observations, in addition to the finding that the overwhelming majority of disabled people believed that life had improved over the last decade. This improvement, however, was related to the social and integration opportunities. A literature review on unemployment rates among adults with mental retardation, by Lin, Shueh, Cheng, and Lin (1996), clearly indicates the negative financial and societal impact of the current high unemployment rate for this group. In contrast, the economic benefits of placing and supporting disabled individuals in competitive employment are significant, leading to reductions in social service costs and a national increased productivity capability.

Also, in Schneider, Rusch, Henderson, and Geske's study (1982), they examine the cost effectiveness of support to individuals who had disabilities as they made the transition from school to work. The findings revealed the improvement of financial outcomes when adequate support was available. Failure to incorporate persons with moderate and severe handicaps into the labor force wastes a valuable human resource. The cost of dependency
with public income maintenance and other forms of assistance places a tremendous strain on the nation's economy. Even greater are the human costs of idleness and dependency on the lives of severely handicapped people.

In short, it seemed that helping people (especially adults) with disabilities, to find a job, to accommodate into the workplace, to maintain a job, and even to keep advancing in a job is really a priority concern both at the personal and national levels.

**Concepts and Practices: Career and Transition**

**Concepts of career and transition**

The "career and transition" concept is inextricably related to the career development concept that has been theorized and implemented in various education and agency settings for many years. The term career has different connotations to people. A typical conception is to equate it solely with occupations. Another view is to consider a career as all the productive work activity in which a person engages--paid and unpaid. A third perspective defines one's career in terms of all the major roles one assumes during the course of a lifetime--whether it be in work or non-work activities. Super (1976) defined a career as "the sequence of major positions occupied by people throughout their pre-vocational, occupational, and post-occupational lives including work-related roles such as those of student, employee, and pensioner, together complementary avocational, familial, and civic roles" (p. 20). Hoyt (1975), former director of the U.S. Office of Career Education, defined a career as "the totality of work one does in his or her lifetime," work being defined as "conscious effort, other than that involved in activities whose primary purpose is either coping or realization, aimed at producing benefits for oneself and/or oneself and others" (p. 3).

In the opinion of many leading theorists (i.e., Gysbers & Moore, 1975, 1987; Herr & Cramer, 1979; Hoyt, 1984; Super et al., 1963) career development is a lifelong process that focuses on the human growth and development of the total person. However, it is important to understand that the ages at which individuals make transitions from one stage to another are flexible and that each transition does not involve recycling through all stages. Super conceived of career development as involving the interaction of various life roles over one's life span, and called it the "life career rainbow." He emphasized that as people mature they normally play a variety of roles in many different settings. The roles are those of child, student, leisure person, citizen, worker, and homemaker, and one's "career" is the combination and sequence of all these roles that one plays during a lifetime and the pattern in which they
fit together (Super, 1975; Super & Hall 1978).

Gysber and Moore (1975, 1981) used the term "life career development" to expand career development thinking from an exclusively occupational perspective to a holistic life perspective. They conceived of careers as encompassing individuals' total life styles, for example, occupation, education, personal and social behavior, learning how to learn, social responsibility, and leisure activities. Their "life career development" concept, which focuses on individuals' human growth and development, includes all the roles (parent, consumer, student, worker, citizen) and setting (home, school, work, community) that people engage in and the events (entry job, marriage, divorce, retirement) they experience over a life-time. Gysbers and Moore (1987) suggested that lifelong career development infuses cognitive processes; life career themes and learning styles; personality and character traits; environmental, family, and social influences; and all aspects of existence in the process of developing life careers and of becoming total people.

It is our preference to conceive of career development as the broader context of productive work (paid or unpaid). It also includes life roles that people engage in during their lifetimes. Although there are many other theories of career development, the ones discussed in this section seem to be most relevant to the approach we will present here. Even though some of the theories could be biased when applying them to people with disabilities, the perspectives presented here by adult development and career development theorists offer a valuable basis for initially exploring possible models. Efforts need to be made to ensure a successful transition and to possibly resolve the issues mentioned before for all adults with disabilities.

As for transition, an evanescent buzzword, it is an important aspect of the adjustment to adulthood. Since successful adult adjustment is the desired outcome of the transition process, many professionals and scholars view the transition as a process of career planning and education. It is job-oriented, client-centered, community-based, and socially and economically a move toward self-independence in adulthood, particularly for adults with special needs. This idea was reflected in the definition done by different people in the educational fields.

Wehman and his colleagues (1986) have defined transition as "a carefully planned process, which may be initiated either by school personnel or adult service providers, to establish and implement a plan for either employment or additional vocational training of a disabled student who will graduate or leave school in 3-5 years; such a process must involve special educators, vocational educators, parents and/or the student, and adult service system representative, and possibly an employer" (p. 114). This definition identifies the goal of
transition while highlighting the need for interdisciplinary cooperation and parental involvement. Such cooperation is the cornerstone of effective transitional programming.

The transition to working life calls for a range of choices about career options, living arrangements, social life, and economic goals that often have lifelong consequences. As Madeline Will, Assistant Secretary for the Office of Special Education and Rehabilitative Services, has defined this process (1984), it is a bridge between the security and structure offered by school and the many responsibilities and choices of adult life. The objective of transition is to provide training and support that will enable individuals to enjoy successful adult living with the maximum degree of independence and community integration possible.

However, the process of making the transition from adolescence to adulthood requires many skills and adjustments. The critical effects of successful transitions on later adult life have been highlight; Will (1985) noted that negative impacts appear most severe when gaps in transitional opportunities or services exist. At the very least, the young adult's capacities for productivity and independence are seriously limited in such cases. At the worst, young adults fail to find appropriate services until so much time has passed that problems have become compounded beyond the point where they can qualify for assistance (Patton, 1985).

A way to currently define Transition Services using mandated legislation is by the, Individuals with Disabilities Education Act (IDEA P.L. 101-476). Section 300.344 is to ensure that students with disabilities start their planning for transitional services no later than 16 years of age. The required planning is to take place at an annual meeting at his or her Individual Education Plan (IEP). People attending the meeting include: student with disability, parent(s), case manager, special education teacher, service providers within different domains: e.g. Recreation and leisure, social worker, paraprofessionals, friends of student, job and training advocate, vocational rehabilitation, adult service agencies, regular teacher, and advocacy agencies. When all these people attend an individual's IEP meeting, and plan collaboratively, great success may come from this planning session.

On the basis of this, transition is a shared responsibility of all involved parties (student, teacher, vocational counselor, parent, and employer). It has been conceptualized as a process of movement through life's phases (Ianacone & Stodden, 1987). This process encompasses activities that lead to independent living, employment, and other productive life situations. In Taiwan, these perspectives toward career development and transition are still hold.

Practices and models of transition

In the 1970s and 1990s, several transition models, which were based on the ideas of transition and career development mentioned above, have been developed. Wehman (1992) mentions that there are at least eight important established models: (a) the life center career
education model, LCCE (Brolin & Kokaska, 1979; Kokaska & Brolin, 1985), (b) the bridge to employment model (Will, 1983), (c) Brown's (1984) model for individuals with mild disabilities, (d) D'Alonzo, Owen, and Hartwells' model for youth with mild and moderate disabilities, (e) the community adjustment model (Halpern, 1985), (f) Wehman, Kregel, and Barcus' (1985) vocational services model, (g) the life planning program model (Schumaker et al., 1985), (h) the school-based career development and transition education model for adolescents with disabilities (Clark and Kolstor, 1990), and (I) the quality-of-life transition model (Lin, 1995). Nevertheless, in Taiwan the LCCE model seems to be adopted most in the educational and training field.

These models attempted to include essential variables and built definite rules and processes to achieve the goals of job placement and maintenance. However, one concept is missing for every model. The idea of consumer input and satisfaction is ignored (Wehman, 1992). This will lead to incomplete programs if not corrected or modified. It is true that all of these transitional models are very useful and informative; however, most of them oversimplified the process of finding a job in the real and complicated world. It is seemed that the over-simplicity in the transition models was one of the most important reasons that made the individuals with disabilities found themselves unemployed or underemployed after exiting secondary education. However, this issue is very difficult to resolve, since there are too many variables that influence the successful implementation of transition programs.

Table 2 reveals one set of variables in transition for people with disabilities. Besides we have to consider three predominate situations: (a) the types of available work opportunities, (b) student capabilities and limitations, (c) available training settings and methods, (d) and the placement situation (Renzaglia & Hutchins, 1987).

Table 2 inserted here.

The key components of transition

Besides the needed variables involved in transition, there are many required key components of transition. The key components of transition are used to make the transition from school to work effective for students with disabilities.

1. Plan systematically for movement of youth: to make sure what, when, where, and how is needed for the student to graduate successfully and enter the job place.

2. Communicate regularly and effectively between school and parent/guardians: to
enhance the understanding what the parents/guardians want for the student, and what skills are being worked on at school.

3. Collaborate effectively and regularly between school and adult service providers: to plan for the future of the student as it relates to his or her interests.

4. Develop appropriate transition skills curriculum: to prepare the student for employment and independent living options before specific events.

5. Offer community-based education: to teach the skill in the environment in which it would occur, and to teach functional skills over academic skills because of the need to survive in the community.

6. Locate available and accessible residential and leisure alternatives in the community: by using the community to explore recreation and leisure opportunities with independence.

7. Recognize available and accessible post-secondary education and training alternatives for interpersonal daily living and occupational skills: to meet the needs and interests of the students with disabilities.

8. Acknowledge available and accessible employment alternatives in the community: to achieve competitive and supported employment opportunities.

9. Identify available and accessible community generic service support systems: to match the needs and interests of the students with disabilities.

**Strategies in Job Management and Training**

**The needed emphasis in transition to ensure a successful plan for people with disabilities**

Besides, the key components for transition, if a transition is to be successful and meaningful in a career development for the adult with special needs, the following considerations should be emphasized:

1. Complete assessment: To obtain the goal of locating the people with disabilities to find jobs and to project such organizations into a desirable future, it is first necessary to have a complete and thorough assessment to both understand the individuals and the organizations. A thorough assessment should include two parts, that is, external and internal ones. The external assessment should involve the analysis of opportunities and threats and the anticipation of events that may affect the success of transition for people with disabilities. Specific assessments can include (a) studies of emerging needs of present and potential market force for people with handicaps, (b) analysis of economic, political, social and demographic trends, and (c) the examination of economic and social values situation in community (including the employer's attitudes). Assessment of internal conditions can
inspect the strengths and needs of the individual and the organization (e.g., Work Rehab., Day Activities Center, Work Shelter, and community rehabilitation facilities). It can also involve systematic analysis of the strengths and needs of management as it relates to future potential and the identification of distinctive or special qualities of the organization on which future development can be built. Table 3 represents some basic factors for external and internal assessments in the transition for people with disabilities from school to workplace.

Table 3 inserted here.

2. Community-based job-development: The transition is better to process in community context. As emphasized by Wehman (1992), while designing transition programs, the school-to-adulthood activities must be planned in the context of the local environment. It is because that each community is influenced by the local economy, a transition program in a urban inner-city community will differ form one in a rural community. Thus, if the adults with disabilities could find a job in their community, it will increase their opportunities to access services and to work and communicate with the people who are not considered as having disabilities.

3. Ecological approach toward transition: Transition services planning for youth with disabilities should be approached ecologically. Ecological approaches consider all possible aspects throughout the transition process of individual student with disability. Transition planning prepares students for their successful adulthood into least restrictive environment. Community participation is more than working in the community but to be accepted by the community and contributing to the community evolvement. As stated by National Transition Network (1993), "Examples of successful outcomes are employment, participation in post-secondary education, meaningful community involvement, appropriate housing, and belonging to a social network." A meaningful community involvement improves human relationships such as, " daily communication, self-esteem, family support, emotional maturity, friendship and intimate relationship" (Halpern, 1985). All of these components of adult life are needed to plan for transition services of students with disabilities. Based on bridge transition model of OSERS, transition is an outcome-oriented process that targets only employment rather than including comprehensive multifactored transition services (Will, 1984). Will addresses in the bridge model that social, personal, leisure and other adult roles are only important to achieve the goals of employment (Will, 1984).
4. Individual considerations: Individual student choice, such as personal interests, skill level, work place wanted and desired occupations should also be included in transition models. Besides the students' school curriculum planning, individualized education programs or rehabilitation plans, and teacher and counselor attitudes should be part of the process. Students and families must be informed of: (a) what their options are, (b) what their options could be, and (c) how they can exercise those options (Wehman, 1992).

5. Relationship building between business and organizations: The relationship between business, industry, and institutes is very important to the transition programs, as many organizations have not actively courted the business community. This is an important factor that could create more work opportunities for people with disabilities.

6. Effective organizational programs: To effectively locate postgraduate employment, and that organizations offering services to the individuals with disabilities must be key targets. The organizational programs help to refer instruction to local community activities and demands (Will, 1984; Wehman, 1992). The organizations here include the high school programs, post-graduate institutions, and other supporting agencies.

7. The obtainment of resources and services: Definitely, not a single agency has enough money to provide all the transition needs of each individual. Even if there were enough money, transition requires cross-agency communication in order for information-sharing, responsibility-transferring, and interagency-collaborating (Wehman, 1992). The shared resources approach provides a structured way to sort out which individuals need certain services and when the services will be delivered, and essentially provides a conceptual framework for accountability (Wehman, 1992). Also an array of adult services that meet the vocational, residential, social, and leisure needs of individuals with disabilities should be offered (Halloran & Ward, 1988).

8. The involvement of family and friends: The participation of family and friends is a pivotal aspect of successful transition programs. In Hasazi, Gordon, & Roes' (1985) study of the employment status of people with disabilities, graduates showed that family and friends are key factors in helping youth who have disabilities. Edgar (1987) also suggested that the family's combined social status and socioeconomic level may be the most key factor in job placement for individuals with disabilities. It appears that organizational should make best use of essential job resources that parents, other family members, and friends can offer.
Finally and most importantly, among these efforts, we believe that the human beings involved are our biggest concerns in a successful transition and career development, because we think that people are their own rule and their own end. Regardless of any kinds of disabilities, people's life is in people's hands. The strategy for living is 'adopt and adapt', not 'obey' or 'conform'. That is to say, personal life is choice--not obligation, a work of art--not a set of tasks, an offering--not a requirement, a creation--not a prize.

Despite the high unemployment rate, limited available financial and training resources, an increasing push to serve the most difficult clients, and the potential myth and stereotype of our society toward adults with disabilities--we still believe that successful programs are not necessarily tied to expensive materials or modern buildings with the latest equipment, but rather to a staff, community, and family/friends committed to the goals of transition. We consider that the transition and career development for adults with disabilities is not so difficult as we suppose, only if the people who work for transition have the strong intentions to experiment and risk. The words of Kasten and Squires (1983) will be our best conclusion.

Successful programs seem to grow from the inside out. They start with a person who has an idea, a sense of humor, and a willingness to experiment and risk. Others are caught up as the program gathers momentum. Growth has an infectious nature; programs gain strength from others who contribute. When it becomes impossible to attribute success to a single factor or person, a program is almost assured of continuation despite possible setbacks. (Kasten and Squires, 1983, p.41)
Table 1: A Summary of Three National Studies on Working of Individuals with Disabilities in Taiwan

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<td>63.1</td>
<td>36.9</td>
</tr>
</tbody>
</table>

Table 2: Variables to Consider When Selecting Work Experiences and Job Placement

<table>
<thead>
<tr>
<th>Variables</th>
<th>Community</th>
<th>Student/Client</th>
<th>Training</th>
<th>Placement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Levels/Dimensions of Variables</td>
<td>1. employment opportunities</td>
<td>1. physical capabilities</td>
<td>1. settings</td>
<td>1. wages</td>
</tr>
<tr>
<td></td>
<td>2. job turnover</td>
<td>2. sensory capabilities</td>
<td>2. material equipment</td>
<td>2. hours</td>
</tr>
<tr>
<td></td>
<td>3. advocacy</td>
<td>3. work skills</td>
<td>3. funding</td>
<td>3. benefits</td>
</tr>
<tr>
<td></td>
<td>4. others</td>
<td>4. work-related skills</td>
<td>4. training personnel</td>
<td>4. geographic proximity</td>
</tr>
<tr>
<td></td>
<td>5. others</td>
<td>5. others</td>
<td>5. others</td>
<td>5. occupations</td>
</tr>
<tr>
<td></td>
<td>6. others</td>
<td>6. others</td>
<td>6. others</td>
<td>6. others</td>
</tr>
</tbody>
</table>
Table 3: External and Internal Environmental Factors in transition

<table>
<thead>
<tr>
<th>External Environmental Factors</th>
<th>Internal Environmental Factors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Legal factors</td>
<td>1. Individual's physical and sensory capabilities</td>
</tr>
<tr>
<td>2. Economic factors</td>
<td>2. Work skills</td>
</tr>
<tr>
<td>3. Technical factors</td>
<td>3. Work-related skills</td>
</tr>
<tr>
<td>4. Political factors</td>
<td>4. Attitudes of individuals</td>
</tr>
<tr>
<td>5. Governmental factors</td>
<td>5. Attitudes of parents</td>
</tr>
<tr>
<td>6. Community factors</td>
<td>6. Attitudes of faculty members</td>
</tr>
<tr>
<td>7. Religious factors</td>
<td>7. Teamwork attitudes</td>
</tr>
<tr>
<td>8. Demographic factors</td>
<td>8. Efficiency of procedures</td>
</tr>
<tr>
<td>10. Social values factors</td>
<td>10. Physical resources</td>
</tr>
<tr>
<td>11. Funding factors</td>
<td>11. Location</td>
</tr>
<tr>
<td>12. Educational and training factors</td>
<td>12. Quality of programs and services</td>
</tr>
<tr>
<td>13. Others</td>
<td>13. Others</td>
</tr>
</tbody>
</table>

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Title: Transition from School to Work: Career Training and Development for Youth with Disabilities in Taiwan
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Printed Name/Position/Title: Associate Professor
Organization/Address: Department of Special Education
National Changhua University of Education
Changhua, 500
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FAX: 8864-7271329
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