**Section 2535.110 Undue Hardship**

a) The employer has the burden of proving undue hardship.

b) An accommodation imposes an undue hardship on the ordinary operation of the business of the employer if it is prohibitively expensive or disruptive when considered in light of the following factors:

1) The nature and cost of the accommodation needed;

2) The overall financial resources of the facility or facilities involved in the provision of the reasonable accommodation, the number of persons employed at the facility, the effect on expenses and resources, or the impact otherwise of the accommodation upon the operations of the facility;

3) The overall financial resources of the employer, the overall size of the business of the employer with respect to the number of its employees, and the number, type and location of its facilities; and

4) The type of operation or operations of the employer, including the composition, structure and functions of the workforce of the employer and the geographic separateness and administrative or fiscal relationship to the employer of the facility or facilities in question.

c) Evidence that the employer provides or would be required to provide a similar accommodation to similarly situated job applicants or employees creates a rebuttable presumption that the accommodation does not impose an undue hardship on the employer.