

IMPAIRMENT RELATED WORK EXPENSES

Impairment Related Work Expenses (IRWE) are certain items and services that an individual pays for that are needed in order to work. These can be excluded from determining the benefit amount. For SSI beneficiaries, deducting the cost of the IRWE from monthly gross wages increases the SSI cash payments they can receive. The cost of IRWE expenses can also be deducted from gross earnings during initial SSI application processes, enabling individuals to meet the Substantial Gainful Activity (SGA) requirement. As long as the individual uses the item or service for work, the SSA will exclude the cost of IRWEs from the individual's earnings, even if the individual also uses them when they are not working.

Below are examples of what items or services may or may not be deductible as an IRWE. This table is not comprehensive of all items or services that may be deductible as an IRWE.

TYPE OF EXPENSE	IRWE DEDUCTIBLE	NOT DEDUCTIBLE
Transportation	<ul style="list-style-type: none"> • Modifications to a car so that the individual can drive it, even if the individual also uses the vehicle for personal purposes • The cost of having someone else drive the individual to work because their disability prevents them from taking public transportation, but not the lack of public transportation • Mileage expenses at a rate determined by the SSA for an approved vehicle and limited to travel to and from work 	<ul style="list-style-type: none"> • The base cost of the car • The costs of changes made to the car that are not related to the disability • Public transportation costs • Travel expenses related to obtaining medical items or services
Medical Devices	<ul style="list-style-type: none"> • Deductible medical devices include, but are not limited to, wheelchairs, dialysis equipment, pacemakers, respirators, traction equipment, and braces 	<ul style="list-style-type: none"> • The cost of any medical device that is not related to the medical condition and that does not enable work
Prosthesis	<ul style="list-style-type: none"> • Artificial hip, artificial replacement of an arm, leg, or other parts of the body 	<ul style="list-style-type: none"> • Any prosthetic device that is primarily for cosmetic purpose

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Attendant Care Services	<ul style="list-style-type: none"> The cost of services performed at work for the individual (i.e. For hiring someone to type for the individual) The cost of services to help the individual get ready for work or get home from work (i.e. assistance getting dressed, bathing, or preparing meals, even if these activities also incidentally help the individual's family) The cost of services performed by a family member for a cash fee where he/she suffers an economic loss by reducing or ending his/her work to help the individual 	<ul style="list-style-type: none"> The cost of services performed on non-workdays or help with shopping or general housekeeping (i.e. cleaning and laundry) The cost of paying someone to help with caring for other people in the individual's family, such as child care The cost of services performed by a family member for payment "in-kind," such as room and board The cost of services performed by a family member for a cash fee where he/she suffers no economic loss, including services provided by a non-working spouse
Home Modifications	<ul style="list-style-type: none"> If employed outside the home, modifications to the exterior of the house that permit access to the street or to transportation (i.e. exterior ramps, railings, or pathways) If self-employed at home, modifications made inside the home in order to create a workspace to accommodate an individual's impairment 	<ul style="list-style-type: none"> If employed outside the home, modifications to the interior of the house, even if they are to accommodate your disability If self-employed at home, any modification-related expenses that will be deducted as a business expense when determining SGA
Routine Drugs & Routine Medical Services	<ul style="list-style-type: none"> Regularly prescribed medical treatment or therapy that is necessary to control the disabling condition, even if control is not achieved The physician's fee relating to prescribing and/or delivering the medical treatment or therapy 	<ul style="list-style-type: none"> Drugs and/or medical services used for minor physical or mental health problems (i.e. routine physical examinations, allergy treatments, dental examinations, and optician services)

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Diagnostic Procedures	<ul style="list-style-type: none">Procedures related to the control, treatment, or evaluation of the disabling condition	<ul style="list-style-type: none">Procedures not related to the disabling condition, such as allergy testing
Non-Medical Appliances & Devices	<ul style="list-style-type: none">In unusual circumstances, non-medical devices or appliances that are essential for the control of the disabling condition either at home or at work. A doctor must verify this need.	<ul style="list-style-type: none">Devices used at home or at the office that are not ordinarily for medical purposes and for which a doctor has not verified a medical work-related need
Other Items & Services	<ul style="list-style-type: none">Expendable medical supplies, such as incontinence pads, elastic stockings, and cathetersThe cost of a service animal, including food, licenses, and veterinary services	<ul style="list-style-type: none">An exercise device used for physical fitness, unless verified as a medical work-related need by a doctorHealth insurance premiums