

**Examples of Deductible and Non-Deductible IRWEs**

**SSDI and SSI**

<b>TYPE OF EXPENSE</b>	<b>IRWE</b>	<b>NON-IRWE</b>
<b>Transportation Costs</b>	<p>The cost of structural or operational modifications to a vehicle that is needed in order to travel to work, even if it is also used for non-work purposes.</p> <p>The cost of driver assistance or taxicabs that is required because of the disability rather than the lack of public transportation.</p> <p>Mileage expenses at a rate determined by SSA for an approved vehicle and limited to travel to and from employment.</p>	<p>The cost of a vehicle whether modified or not.</p> <p>The cost of modification to a vehicle not directly related to the impairment or critical to the operation of the vehicle, for example paint or pin striping.</p> <p>Travel expenses related to obtaining medical items or services.</p>
<b>Attendant Care Services</b>	<p>Performed in the work setting.</p> <p>Performed to help the recipient prepare for work, the trip to and from work, and after work, for example bathing, dressing, cooking, and eating.</p> <p>Services that incidentally also benefit family members, for example meals shared by you and your family.</p> <p>Services performed by family members for a cash fee where he/she suffers an economic loss by reducing or ending his/her work in order to help the recipient. This includes a spouse reducing work hours to help you get ready for work.</p>	<p>Performed on non-workdays or helping with shopping or general homemaking, for example cleaning, and laundry.</p> <p>Performed for someone else in the family, for example babysitting.</p> <p>Services performed by family member for a cash fee where he/she suffers no economic loss. This includes services provided by a non-working spouse.</p> <p>Services performed by a family member for payment "in-kind," for example room and board.</p> <p>Services performed by your family member for a cash fee where he/she suffers no economic loss This includes services provided by your non-working spouse</p>
<b>Medical Devices</b>	<p>Items such as wheelchairs, dialysis equipment, pacemakers, respirators, traction equipment, and braces.</p>	<p>Any device a recipient does not use for a medical purpose.</p>

<b>Prosthesis</b>	Artificial hip, artificial replacement of an arm, leg, or other parts of the body.	Any prosthetic device that is primarily for cosmetic purposes
<b>Residential Modifications</b>	<p>If recipient is employed outside of home; modifications to the exterior of recipient's house that permits access to the street or to transportation, for example:</p> <ul style="list-style-type: none"> <li>• Exterior ramps,</li> <li>• Railings</li> <li>• Pathways.</li> </ul> <p>If self-employed at home; modifications made inside the home in order to create a workspace to accommodate impairment. This includes enlarging doorway into an office or workroom, modifying office space to accommodate problems in dexterity.</p>	<p><b>If you are employed outside of home, modifications to the interior of your house</b></p> <p><b>If you are self-employed at home, you cannot deduct any modification-related expenses that you will deduct as a business expense when determining SGA.</b></p>
<b>Prescription Drugs, Over-the-counter drugs &amp; Medical Services</b>	Regularly prescribed medical treatment or therapy that is necessary to control the disabling condition, even if control is not achieved. This includes; but is not limited to: <ul style="list-style-type: none"> <li>• Anti-convulsion drugs</li> <li>• Blood level monitoring</li> <li>• Radiation treatment</li> <li>• Chemotherapy</li> <li>• Corrective surgery for spinal disorders</li> <li>• Anti-depressant medications</li> <li>• Psychotropic medications</li> <li>• Counseling, Mental Health and Therapy Fees</li> <li>• Physician's fee relating to these services is deductible.</li> </ul>	Drugs and/or medical services used for your minor physical or mental health problems, for example: <ul style="list-style-type: none"> <li>• Allergy treatments</li> <li>• Routine annual physical examinations</li> <li>• Routine dental examinations</li> <li>• Routine optician services (unrelated to a disabling visual impairment)</li> <li>• Prescription drugs that are a violation of Federal law (e.g. medical marijuana) cannot be deducted as an IRWE, even if allowed by State law</li> </ul>

<b>Service Animals</b>	Expenses paid in owning a guide dog or other service animal who enables you to overcome functional limitations in order to work Deductible expenses include costs of purchasing the animal, training, food, licenses, and veterinary items and services Other costs directly related to the care of the animal; such as transportation for training and veterinary services	Expenses for non-service animal.
<b>Diagnostic Procedures</b>	Procedures related to the control, treatment, or evaluation of your disabling condition. This includes; but is not limited to: <ul style="list-style-type: none"> <li>• Brain Scans</li> <li>• MRIs</li> <li>• EEGs</li> </ul>	Procedures not related to your disabling condition; such as allergy testing.
<b>Non-Medical Devices</b>	In unusual circumstances, devices or appliances are essential for the control of disabling condition either at home or at work, for example an electric air cleaner if recipient has severe respiratory disease. Physician must verify this need.	<b>Devices you use at home or at the office that are not ordinarily for medical purposes and for which your doctor has not verified a medical work-related need. These may include:</b> <ul style="list-style-type: none"> <li>• <b>Portable Heaters</b></li> <li>• <b>A/C</b></li> <li>• <b>Dehumidifiers/Humidifiers</b></li> </ul>
<b>Other Items and Services</b>	Expendable medical supplies; for example, incontinence pads, elastic stockings, and catheters  Assistive technology that people with disabilities use for employment-related purposes; such as software applications, computer support services, and special tools which have been specifically designed to accommodate the person's impairment	An exercise bicycle or other device you use for physical fitness, unless verified as necessary by your physician  Health insurance premiums  Software and applications not related to a person's disability and employment