

Impairment Related Work Expense Request: Instructions

The Social Security Administration (SSA) can deduct the cost of certain impairment-related items and services needed to work when they are calculating countable earnings. This work support may be used by persons who receive Social Security Disability Insurance Benefits (SSDI) or Supplemental Security Income (SSI) benefits. For SSDI beneficiaries, it may result in a payment being made when earnings over the substantial gainful activity level are reduced by applying impairment-related work expenses (IRWE). With SSI recipients, using IRWE as a work support generally results in a reduction of countable earnings by half the cost of the IRWE resulting in a higher monthly payment.

What Rules Does SSA follow to Consider IRWE Deductions?

Social Security will deduct IRWEs when:

- The item or service is necessary for a beneficiary's work or self-employment. In the case of self-employment, the cost may not be deducted as a business expense;
- The item or service relates to a physical or mental impairment being treated;
- The costs of the item or service is paid for by the beneficiary and the cost is not reimbursed by another source such as Medicare, Medicaid or a private insurance carrier;
- The cost is "reasonable" and represents the usual charge for the item or service;
- A receipt or cancelled check is attached to justify each expense.

When Are IRWEs Submitted to Social Security?

An IRWE request should accompany wage reports made to SSA. The [Wage Reporting Fact Sheet](#) provides details on the various ways wages can be reported, however, automated methods may not be used when you are submitting IRWEs. This form may be used to send to SSA as a summary of monthly IRWEs by completing the information on the back of this form, attaching receipts and paystubs, keeping a copy for your records, and then sending it to SSA.

The following are examples of completed charts:

| Date of Payment | Cost Out-of-Pocket | Item or Service Purchased | Related to What Medical Condition? | Healthcare Provider or Vendor |
|-----------------|--------------------|---|------------------------------------|-------------------------------|
| 1/31/2021 | \$200 | Transportation to/from work for the month of 1/2021 | Seizure Disorder | Uber |

IRWE #1 Remarks: No public transportation which runs close to my home or around the hours I work. No license due to medical condition.

| Date of Payment | Cost Out-of-Pocket | Item or Service Purchased | Related to What Medical Condition? | Healthcare Provider or Vendor |
|-----------------|--------------------|---------------------------|------------------------------------|-------------------------------|
| 1/31/2021 | \$50 | Prescription (Elavil) | Depression | Dr. Jones |

IRWE #2 Remarks: Co-pay.

| Date of Payment | Cost Out-of-Pocket | Item or Service Purchased | Related to What Medical Condition? | Healthcare Provider or Vendor |
|-----------------|--------------------|---------------------------|------------------------------------|-------------------------------|
| 1/31/2021 | \$25 | Doctor Visit | Depression | Dr. Jones |

IRWE #3 Remarks: Co-pay.

| IRWEs Total Out-of-Pocket Cost: |
|---------------------------------|
| \$ 275.00 |

TRANSPORTATION AS AN IRWE

Transportation costs paid by a person with a disability for travel to and from work may or may not be deductible.

The information below, along with the Transportation Decision Guide at the end of this section, provides guidance:

- A bus pass for regular public transit is never an IRWE.
- A car payment is never an IRWE. Although the cost of the vehicle is not deductible, the modification may be an IRWE if paid for by the individual with a disability. The maintenance and repairs of the modification may be an IRWE, but not the cost for the general maintenance and repair of the automobile or van.
- Mileage for a modified vehicle to and from work is deductible. IRS standard mileage rate is used.
- Mileage for an unmodified vehicle may be an IRWE if the impairment prevents the person from taking public transportation. The mileage allowance is deductible, but not maintenance and repairs. A physician, vocational rehabilitation (VR) Counselor or other medical provider must verify inability to use public transportation.
- A family member paid to provide transportation services must demonstrate an economic loss for the cost to be deductible as IRWE.

Use the IRWE Decision Guide below to help determine if your transportation costs are deductible.

TRANSPORTATION IRWE DECISION GUIDE

Is Public Transportation available in the community?

Yes, it is available. No, it is not available.

If the answer is ‘Yes, it is available’...

Can individual use public transportation (i.e., impairment does not prevent getting to and from work or traveling on private transportation)?

Yes, the individual can use public transportation

→ The transportation is not deducted as IRWE.

No, the individual cannot use public transportation

→ When need and payment is verified, cost of taxicab, Uber, special bus or driving an unmodified vehicle is deductible as IRWE

If the answer is ‘No, it is not available’...

Can individual drive an unmodified vehicle to work?

Yes, the individual can drive an unmodified vehicle.

→ The expense of driving an unmodified vehicle cannot be deducted as IRWE.

No, the individual cannot drive an unmodified vehicle.

Is the reason the individual is unable to drive themselves to work due to an impairment?

Yes, it is due to an impairment:

→ When need and payment is verified, special transportation expenses are deductible as IRWE.

No, it is not due to an impairment:

→ Individual's expenses for cab, Uber or special transportation are not deductible as IRWE.