

IRWE LIST FROM SSA

TYPE OF EXPENSE	IRWE DEDUCTIBLE	NOT DEDUCTIBLE
<p>Transportation Costs</p>	<p>The cost of structural or operational modifications to your vehicle that you need to travel to work, even if you also use the vehicle for non-work purposes.</p> <p>The cost of driver assistance, taxicabs, paratransit, special bus, or other types of transportation you need because of your disability rather than the lack of public transportation.</p> <p>Mileage expenses at a rate determined by us for an approved vehicle and limited to travel to and from work.</p>	<p>The cost of your vehicle whether modified or not.</p> <p>The costs of modifications to your vehicle that are not directly related to your impairment or critical to the operation of your vehicle, for example, paint or pin striping.</p> <p>Your travel expenses related to obtaining medical items or services.</p>
<p>Attendant Care Services</p>	<p>Services performed in the work setting.</p> <p>Services performed to help you 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 your family, for example, meals shared by you and your family.</p> <p>Services performed by your family member for a cash fee where he/she suffers an economic loss by reducing or ending his/her work to help you, for example, if your spouse must reduce his or her work hours to help you get ready for work.</p>	<p>Services performed on non-workdays or help with shopping or general housekeeping, for example, cleaning and laundry.</p> <p>Services performed for someone else in your family, for example, babysitting.</p> <p>Services performed by your 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>
<p>Service Animals</p>	<p>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.</p> <p>Other costs directly related to the care of the animal; such as transportation for training and veterinary services.</p>	<p>Expenses for non-service animal</p>

Medical Devices	Deductible devices include wheelchairs, dialysis equipment, pacemakers, respirators, traction equipment, and braces.	Any device you do not use for a medical purpose.
Prosthesis	Artificial hip, artificial replacement of an arm, leg, or other parts of the body.	Any prosthetic device that is primarily for cosmetic purpose.
Residential Modifications	<p><i>If you are employed outside of home</i>, modifications to the exterior of your house that permit access to the street or to transportation; for example: Exterior ramps Railings Pathways</p> <p><i>If you are self-employed at home</i>, modifications made inside your home in order to create a workspace to accommodate your impairment. This includes enlarging a doorway into an office or workroom and/or modifying office space to accommodate your dexterity challenges.</p>	<p><i>If you are employed outside of home</i>, modifications to the interior of your house.</p> <p><i>If you are self-employed at home</i>, you cannot deduct any modification-related expenses that you will deduct as a business expense when determining SGA.</p>
Prescription Drugs, Over-the-counter drugs & Medical Services	<p>Regularly prescribed medical treatment or therapy that is necessary to control your disabling condition, even if control is not achieved. This includes co-payments and insurance deductibles, but is not limited to:</p> <ul style="list-style-type: none"> • Anti-convulsant drugs • Anti-depressant medication • Psychotropic medication • Blood level monitoring • Radiation treatment • Chemotherapy • Corrective surgery for spinal disorders • Counseling, mental health and therapy services • Your physician’s fee relating to these services. 	<p>Drugs and/or medical services used for your minor physical or mental health problems, for example:</p> <ul style="list-style-type: none"> • Allergy treatments • Routine annual physical examinations • Routine dental examinations • Routine optician services (unrelated to a disabling visual impairment). <p>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.</p>
Diagnostic Procedures	Procedures related to the control, treatment, or evaluation of your disabling condition; for example, brain scans, and electroencephalograms.	Procedures not related to your disabling condition, for example, allergy testing.

<p>Non-Medical Appliances & Devices</p>	<p>In unusual circumstances, devices or appliances that are essential for the control of your disabling condition either at home or at work; for example, an electric air cleaner if you have severe respiratory disease. Your physician must verify this need.</p>	<p>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 include:</p> <ul style="list-style-type: none"> • Portable room heaters • Air conditioners • Dehumidifiers • Humidifiers
<p>Other Items & Services</p>	<p>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.</p>	<p>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.</p>