

# Impairment-Related Work Expenses (IRWE)

## What is Impairment-Related Work Expenses (IRWE)?

Impairment-Related Work Expenses (IRWE) are costs for items or services that you need in order to work because of your disability, the item or service is related to a physical or mental impairment. Social Security will deduct the costs of an IRWE from your countable income when determining your eligibility for Social Security disability benefits.

IRWE deductions are available if you work and you are on Supplemental Security Income (SSI) and/or Social Security Disability Insurance (SSDI). Through an IRWE, you can deduct the reasonable cost of certain items and services needed for work from your gross earnings, whether or not you also need the items for your normal daily activities.

## What are some examples of IRWE’s that are and are not deductible?

Types of Expense	IRWE-Deductible Cost	Not Deductible as an IRWE
<b>Transportation</b>	The cost of driver assistance that is required because of the disability that allow you commute.	The base cost of your vehicle.
<b>Medical Device</b>	Wheelchairs, hemodialysis equipment, pacemakers, respirators, traction equipment, and braces.	Any device you do not use for a medical purpose.
<b>Attendant Care Services</b>	Performed in the work setting. Performed to help the you prepare for work, the trip to and from work, and after work; for example bathing, dressing, cooking, and eating.	Performed on non-workdays or helping with shopping or general homemaking, for example, cleaning, and laundry. Performed for someone else in the family, for example babysitting.

## Resources

Each situation is different. It is best to contact the Social Security Administration directly if you have any questions about IRWE.

For more information, please call 1-800-772-1213 or 1-800-325-0778 (TTY).