



The Impairment - Related Work Expenses (IRWE) is a work incentive available to individuals who receive SSI. The IRWE allows an individual to deduct certain items and services they need to work from their gross earnings, even if those items are needed for non-work activities. This helps SSI recipients to pay for the costs of expenses resulting from their disability to support their work.

For more information and support on your work incentives, contact:

**INDIANA WORKS
Work Incentives
Planning and Assistance**

**In Northern and
Central Indiana:
1-866-646-8161 (toll free)**

**In Southern Indiana:
1-800-206-6610 (toll free)**

Impairment-Related Work Expense (IRWE) for SSI

2011 Fact Sheet on Work Incentives

How It Helps You:

When you are working, you can deduct the cost of expenses related to your impairment from your gross monthly earnings. The cost of these expenses will be used in calculating your SSI payment amount.

How It Works:

For an IRWE deduction to be allowable, the following criteria must be met:

- The expenses must be related to an impairment **and**
- The expenses must help the individual work,
- The expense must be paid by the individual and not reimbursed by another source,
- The expense must be paid within a month in which the individual works,
- The expense must be reasonable

Some examples of IRWE expenses may be Supported Employment Services, Attendant Care, Transportation Costs, Medical Devices, Prosthesis, Work-Related Equipment and Assistants, medications, therapies, etc.

To establish an IRWE, you must submit the cost of the expenses in writing to the local Social Security Office with an explanation of how the expense meets the above criteria.

SSA also uses a countable income formula in calculating SSI checks. SSA will also deduct a \$20 General Income Exclusion and a \$65 Earned Income Exclusion. Following these exclusions, **they will deduct your Impairment Related Work Expenses**, and then they will count \$1 for every \$2 that you earn in calculating the amount of your new SSI payment.

A Community Work Incentives Coordinator or a Benefits Information Network Liaison will help you identify what expenses may be applicable as IRWE expenses. The Social Security Administration will make the final determination as to what qualifies as an IRWE.

The information contained in this fact sheet has been reviewed by the Social Security Administration, Office of Employment Support Programs for Accuracy. However, the viewpoints of this fact sheet do not necessarily reflect the viewpoints of the Social Security Administration.