

# Impairment-Related Work Expense (IRWE)

## 2019 Fact Sheet on Title II Work Incentives

This fact sheet explains one of the many work incentives available to people on Title II Social Security disability benefits.

Examples of Title II disability benefits are: Social Security Disability Insurance (SSDI), Disabled Widow(er) Benefit (DWB), and Childhood Disability Benefits (also known as Disabled Adult Child or DAC benefits).

For More Information  
Or to Request Services  
Please Contact:



### Benefits Counseling Services

Dept. of Vocational Services  
22 Bramhall Street  
Portland, ME 04102-3175

Toll-free in ME: 1-888-208-8700

Maine Relay Service Dial 711  
Fax: 207-662-6789

[www.benefitsandworkinme.org](http://www.benefitsandworkinme.org)

### How It Helps You:

If you get Title II disability benefits, are working, and pay out-of-pocket expenses for items or services that help you to work and which are related to your disability, an IRWE may help you to deduct those expenses from your gross monthly earnings.

If an IRWE is approved, Social Security will deduct from your gross earnings the cost of the IRWE. This decreases your “countable earned income” which Social Security uses to determine whether your earned income has reached Substantial Gainful Activity (SGA) level. In 2019, the SGA level is \$1,220 in gross earnings (for individuals whose primary disability on record with the Social Security Administration is blindness, the 2019 SGA level is \$2,040 in gross earnings). This work incentive applies only after you have completed the Trial Work Period.

### How It Works:

For an IRWE deduction to be allowable, the expense must:

- Be related to an impairment treated by your health care provider, and
- Help you work, and
- Be paid by you and not reimbursed by another source, and
- Be paid within a month in which you work, and
- Be reasonable

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

If you think you have an IRWE, request and keep receipts to document the expense. 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.

A Community Work Incentives Coordinator can help you identify what expenses may be applicable as IRWE. The Social Security Administration will determine what qualifies as an IRWE.