

Impairment Related Work Expenses (IRWE)

Fact Sheet on SSI Work Incentives

Impairment-Related Work Expense (IRWE) is a work incentive that allows SSI recipients to deduct the cost of certain items and services they need to work from their gross earnings, even if those items are also needed for non-work activities.

How it helps you

When you work and have Supplemental Security Income (SSI), the Social Security Administration reduces your SSI benefit based on how much you earn (after disregarding at least the first \$65 earned, your SSI is reduced by \$1 for every \$2 earned). However, you may also have work expenses related to your impairment that can be deducted 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 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

Some IRWE examples 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.

Social Security deducts from your gross earnings the cost of IRWEs. This decreases your “countable earned income” which means that your SSI benefit will be higher.

Can someone help me with this?

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



Vocational Services

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