

What counts as IRWE?

To be considered an impairment-related work expense, a product or service must meet all these criteria.

- You need it to be able to work.
- That need arises from a physical or mental disability.
- You pay for it yourself. Any portion of the cost covered by another source, such as Medicare, Medicaid or private health insurance, is not an IRWE.
- The cost is “reasonable,” meaning that what you pay reflects a standard charge for that item or service where you live.

[The Red Book](#), Social Security's guide to the work-related provisions of disability benefit programs, lists goods and services in several categories that meet this test. Here are some examples of expenses generally deductible from your income as IRWE.

Transportation

- **The cost of disability-related modifications** to a vehicle you use to get to and from work. You can't deduct the cost of the vehicle itself.
- **Mileage from your commute**, up to a point and at a rate set by Social Security.
- **Paratransit, taxi, ride-hailing or other services** you use to commute because your disability prevents you from using regular public transportation.

Medical services and devices

- **Prescribed drugs, treatments and therapies** aimed at controlling your condition so that you can work. Examples include antidepressants, radiation treatment, or surgery to correct a spinal condition.
- **Diagnostic procedures** related to the evaluation, control or treatment of your condition, such as brain scans and electroencephalograms.
- **Durable medical devices**, such as wheelchairs, dialysis equipment, pacemakers, respirators, traction equipment and braces.
- **Expendable medical supplies**, such as compression stockings, catheters or incontinence pads.
- **Artificial limbs, hips and other prosthetic devices**, provided they are for medical purposes and are not primarily cosmetic.

Attendant care and service animals

- **Payments to caregivers** for assistance that demonstrably enables someone with a disability to perform job functions, get to and from work, and prepare for work, such as bathing, dressing, cooking or administering medications.

- **Expenses related** to purchasing and caring for a guide dog or other animal that helps you overcome barriers to work, including licenses, training, food and veterinary care.

Home modifications and assistive technology

- **Exterior modifications** that permit access to the street or to transportation, such as ramps and railings if you work outside the house.
- **Interior modifications** to create a workspace that accommodates your disability if you work at home.
- **Software applications**, computer support services and other tech tools specially designed to accommodate a worker with a disability.

Keep in mind

- An IRWE doesn't need to be exclusively for work. If you use a hearing aid in your daily life but also need it to communicate in your workplace, it counts.
- You can't count the cost of prescriptions, procedures or medical services that insurance covers as an IRWE, but you may be able count cost-sharing expenses for these items, such as copayments and deductibles.

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