

Blind-Work Expenses: Qualifying Expenses

Unlike other Social Security work incentives, Blind Work Expenses do not have to be related to your statutory blindness. While Impairment Related Work Expenses (IRWE) is a great program offered by the Social Security Administration, the options under Blind Work Expenses are even better.

Unlike Impairment Related Work Expenses (IRWE), Blind Work Expenses do not need to be related to your disability in order to receive the work expense deduction. The cost of **any work-related item** may qualify as a Blind Work Expense, even if the expense is not related to a disability at all! It could also qualify even if the expense provides benefit outside the workplace!

Once statutory blindness is listed as your disability of record, the cost of any work-related item may be deducted as a Blind Work Expense. Let's look at some expenses that you can deduct from your earned income through the Blind Work Expense program.

You can deduct the cost of attendant care that you receive to get to and from work.

You can deduct the cost of attendant care while at work.

You can deduct the cost of attendant care while at working at home.

You can deduct the cost of attendant care provided at your home while you are getting ready to go to work, and the assistance you need as you come home from work.

Those attendant care services can include: bathing, dressing, cooking, eating, administering medications, or arranging medical devices – before and after work.

These services generally require no more than 2 hours in the morning and evening, unless it can be verified that additional hours are necessary.

You can deduct attendant care expenses that also happen to benefit the whole family.

For example, if the attendant that helps you get ready for work also cooks breakfast for the whole family.

You can deduct the cost of prescriptions and medications that enable you to work.

This may range from a prescription medication to control seizures – to an over the counter nose spray that helps you work during allergy season.

You can deduct the cost of any medical services, testing, and diagnostic procedures which are essential to enable the individual to work.

This wide category can range from the cost of brain scans - to the cost of simple bloodwork to determine if your medication dosing needs to be adjusted.

You can deduct the cost of medical equipment or supplies that help you work, such as: bandages, catheters, incontinence pads

You can deduct the cost of medical equipment or supplies that help you work - even if the medical supply is not related to your disability, like face masks!

You can deduct the cost of any equipment used to do your job either at home or at a place of business, like keyboards, phones, computers, and software

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You can also deduct the cost of setting up, maintaining, or repairing any equipment used to do your job either at home or at a place of business, like computer support services and computer repair services

You can deduct the cost of childcare for your children as a Blind Work Expense!

You can deduct costs associated with working from home, like cell phone service and high speed internet.

You can deduct all costs related to a Guide Dog or Service Animal. Service animal deductions may include: purchase of the animal, training, food and treats, licenses and tags, veterinary care, medications, grooming services, leashes, collars, crates, and other gear, cost of transportation to and from training, etc.

The animal that provides assistance while you work does not have to meet the ADA definition of a service animal to be counted as a blind work expense.

You can deduct the cost of any work-related licenses, professional association dues, or union dues

You can deduct the cost of your work uniform as a Blind Work Expense.

You can deduct the cost of the meals you eat during working hours! You would claim the value of the meals whether you pack, eat out, or order delivery.

Under Blind Work Expenses, you can deduct the amount withheld from your paycheck for Federal, State, and local income taxes and Social Security and Medicare taxes.

You can deduct the amount taken from your paycheck for "Mandatory contributions," like mandatory pension contributions and disability.

You can deduct the cost of medical devices, like braces, inhalers, pacemakers, respirators, and wheelchairs.

You can also deduct the cost of maintenance and repair of any medical item, whether you are working at home or at a place of business.

You can also deduct the cost of maintenance and repair on any work-related items or tools.

You can deduct the cost any items you need for work or use at work, like air conditioners, humidifiers or air filters, portable room heaters, ergonomic chairs, safety shoes, and tools used on the job.

You can deduct the cost of making your home more accessible as you leave and return from work, like installation of an exterior ramp, exterior railings, pathways to securely walk on

You can deduct costs related to setting up a home office or workstation, like structural modifications to your home in order to work from home, accessibility modifications, like widening a door to make a room accessible, and costs associated with setting up a home office.

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You can deduct the cost of training that you receive to use items which are reasonably related to work, as well as the cost of your transportation back and forth to any training. Some examples of training include: learning Braille, learning cane travel, a computer programming course related to your job, a writing course related to your job, a medical coding class, and use of special equipment.

you can deduct the cost of your transportation to and from work. If you are traveling in your own vehicle you can either deduct the cost or if more advantageous, you can deduct the IRS business mileage rate. You can also deduct the actual cost of other transportation, like private driver costs, Uber or Lyft, cab fare, and bus tickets or bus passes.

If you own a vehicle, you can also deduct vehicle modification costs and the cost of upkeep and maintenance on vehicle modifications.

How are Blind-Work Expenses processed?

You must track and report these expenses to Social Security when you report your earnings each month.

What is NOT excludable under a Blind Work Expense?

You can not claim things that you were given or did not pay for with cash, such as items you obtained by trading or bartering (known as in-kind payments).

You can not claim things that you will be reimbursed for by your employer or another agency

You can not claim things paid for and provided by your employer or expenses claimed on a self-employment tax return

You can not claim things considered "Life maintenance expenses" like transportation outside of work hours, meals outside of work hours, childcare outside of work hours, self-care items (including items of cosmetic rather than work-related nature), educational development, contributions to savings plans or voluntary pensions, life and health insurance premiums.

To review the regulations, visit the Social Security Administration's website for their "Program Operations Manual System."