

2013 Impairment Related Work Expenses Breakdown

TYPE OF EXPENSE	IRWE DEDUCTIBLE	NOT DEDUCTIBLE
Transportation Costs	<p>The cost of structural or operational modifications to your vehicle that you need in order to travel to work, even if you also use the vehicle for non-work purposes.</p> <p>The cost of driver assistance or taxicabs that is required because of your disability rather than the lack of public transportation.</p> <p>Mileage expenses at a rate determined by us for an approved vehicle and limited to travel to and from employment.</p>	<p>The cost of your vehicle whether modified or not.</p> <p>The costs of modifications to your vehicle that are not directly related to your impairment or critical to the operation of your vehicle, for example, paint or pin striping.</p> <p>Your travel expenses related to obtaining medical items or services.</p>
Attendant Care Services	<p>Services performed in the work setting.</p> <p>Services performed to help you prepare for work, the trip to and from work, and after work; for example, bathing, dressing, cooking, and eating.</p> <p>Services that incidentally also benefit your family, for example, meals shared by you and your family.</p> <p>Services performed by your family member for a cash fee where he/she suffers an economic loss by reducing or ending his/her work in order to help you. This includes your spouse reducing work hours to help you get ready for work.</p>	<p>Services performed on non-workdays or help with shopping or general housekeeping, for example, cleaning and laundry.</p> <p>Services performed for someone else in your family, for example, babysitting.</p> <p>Services performed by your family member for payment "in-kind", for example, room and board.</p> <p>Services performed by your family member for a cash fee where he/she suffers no economic loss. This includes services provided by your non-working spouse.</p>
Medical Devices	<p>Deductible devices include wheelchairs, dialysis equipment, pacemakers, respirators, traction equipment, and braces.</p>	<p>Any device you do not use for a medical purpose.</p>

Prosthesis	Artificial hip, artificial replacement of an arm, leg, or other parts of the body.	Any prosthetic device that is primarily for cosmetic purpose.
Residential Modifications	<p><i>If you are employed outside of home,</i> modifications to the exterior of your house that permit access to the street or to transportation; for example:</p> <ul style="list-style-type: none"> • Exterior ramps • Railings • Pathways <p><i>If you are self-employed at home,</i> modifications made inside your home in order to create a workspace to accommodate your impairment. This includes enlarging a doorway into an office or workroom and/or modifying office space to accommodate your dexterity challenges</p>	<p><i>If you are employed outside of home,</i> modifications to the interior of your house.</p> <p><i>If you are self-employed at home, you cannot deduct any modification-related expenses that will be deducted as a business expense when determining SGA.</i></p>
Routine Drugs & Routine Medical Services	<p>Regularly prescribed medical treatment or therapy that is necessary to control your disabling condition, even if control is not achieved. This includes:</p> <ul style="list-style-type: none"> • Anti-convulsant drugs • Blood level monitoring • Radiation treatment • Chemotherapy • Corrective surgery for spinal disorders • Anti-depressant medication • Your physician's fee relating to these services. 	<p>Drugs and/or medical services used for your minor physical or mental health problems, for example:</p> <ul style="list-style-type: none"> • Routine physical examinations • Allergy treatments • Dental examinations • Optician services
Diagnostic Procedures	Procedures related to the control, treatment, or evaluation of your disabling condition; for example, brain scans, and electroencephalograms.	Procedures not related to your disabling condition, for example, allergy testing.
Non-Medical Appliances &	In unusual circumstances, devices or appliances that are essential for the	Devices you use at home or at the office that are not ordinarily for

<p>Devices</p>	<p>control of your disabling condition either at home or at work; for example, an electric air cleaner if you have severe respiratory disease. Your physician must verify this need.</p>	<p>medical purposes and for which your doctor has not verified a medical work-related need. These include:</p> <ul style="list-style-type: none"> • Portable room heaters • Air conditioners • Dehumidifiers • Humidifiers
<p>Other Items & Services</p>	<p>Expendable medical supplies; for example, incontinence pads, elastic stockings, and catheters.</p> <p>The cost of a service animal including food, licenses, and veterinary services.</p>	<p>An exercise bicycle or other device you use for physical fitness, unless verified as necessary by your physician.</p> <p>Health insurance premiums.</p>