

Impairment Related Work Expenses and Transportation

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G. Procedure for use of modified vehicles

1. Modification

Where structural or operational modifications are made to a vehicle without which the person could not get to and from work, the actual cost of the modification (but not the cost of the vehicle) is deductible if paid by the person. For example: a handbrake is specially installed on an automobile for a person whose impairment involves the legs, or an electric lift is added to a van for a person who uses a wheelchair.

2. Operating costs

In addition to the cost of modification, the operating costs of a modified vehicle that are directly related to work (and for travel to and from place of employment) are also deductible. For the purpose of IRWE, the determination of operating costs of a vehicle in the past was based upon the vehicle class and on a mileage rate corresponding to that class. Operating costs were based on data compiled by the Federal Highway Administration in their publication, Cost of Owning Operating Automobiles, Vans Light Trucks. However, this data was last published in April 1992. Therefore, we are phasing out the use of vehicle class mileage rates and replacing them with the standard mileage rate permitted by IRS for non-governmental business use.

a. IRS standard mileage rate

Use the IRS standard mileage rate in determining the mileage expense for IRWE purposes unless the vehicle class mileage rate in [DI 10520.030G.2.b.](#) is more advantageous to the beneficiary. Be sure to use the mileage rate in effect for the time period that the vehicle was actually used for travel.

IRS STANDARD MILEAGE RATE
<u>Year - Cents Per Mile</u>
2018 — 54.5
2017 — 53.5 (2017 rate lower than 2016)

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2016 — 54 (2016 rate lower than 2015)
2015 — 57.5
2014 — 56
2013 — 56.5
2012 — 55.5
2011 — 51.0
2010 — 50.0 (2010 rate lower than 2009)
2009 — 55.0
2008 — 50.5
2007 — 48.5
2006 — 44.5
9/01/05 to 12/31/05 — 48.5 (temporary increase) 2005 — 40.5
2004 — 37.5
2003 — 36.0 (2003 rate lower than 2002)
2002 — 36.5
2001 — 34.5
2000 — 32.5

3. Determining monthly cost

Determine the daily mileage to and from work. Multiply that by the appropriate mileage rate to obtain the daily mileage cost. Multiply the daily mileage cost by number of days worked per month to obtain the monthly amount.

H. Procedure for other transportation situations

A person with a disability may have a deductible transportation expense when a physician or health care provider (or VR counselor, when appropriate) verifies that the person requires a special means of travel to and from work because of his/her impairment(s). Evaluation of these transportation costs must be based on two factors: the availability of public transportation in the person's community, and the person's capacity to drive a vehicle to work. Public transportation here means standard public forms of transit, e.g., bus, subway, or train, designed for use by the general public. To deal with these issues, first identify if public transportation is available for the person's use. Available means it is in reasonable proximity to the individual's place of work and that it runs when the person needs it.

EXAMPLE 1: A person works 9:00 p.m. to 3:00 a.m. A public bus runs until 11:00 p.m. and then stops until 5:00 a.m. the next morning. Although this person could take the bus to work, he would not be able to take the bus home. In this situation, public transportation is not available for this person's use.

EXAMPLE 2: A person lives in a neighborhood where there is continual bus service. However, her place of work is not within walking distance of a bus stop. Public transportation is not available for her.

1. Public transportation is available

a. Person can use public transportation

If the person's impairment(s) does not prevent him/her from getting to and from work or traveling on public transit, his or her transportation expenses may not be deducted as IRWE.

b. Person cannot use public transportation

When a person cannot use public transportation because of a physical or mental limitation resulting from the impairment(s) the operating cost of driving him or herself in an unmodified vehicle to and from work can be deducted at a per mile rate when need and payment are verified.

EXAMPLES:

- person uses wheelchair and public transportation is not equipped for wheelchair use;
- person cannot manage getting on and off public transportation (e.g., impairment prohibits travel from home to bus stop);
- person uses a service animal not permitted on public transit, or person is not mobility-trained in use of public transportation;
- the nature of impairment precludes travel on public transportation (e.g., person with respiratory illness requires special air-treated environment);
- person cannot negotiate public transportation (e.g., transfers, directions, and schedules) due to the nature of his/her impairment(s).

When a person cannot use public transportation because of a physical or mental limitation resulting from the impairment(s) and cannot drive him or herself in an unmodified vehicle, the following travel expenses may be deducted when need and payment are verified.

- the cost of a trip to and from work by taxicab or ride-sharing services; or
- the cost of paying another person to drive the person with a disability to and from work; or
- the cost of paying paratransit, a special bus, or other types of transportation.

NOTE: If the person with a disability is driven to and from work in his or her own vehicle, the vehicle operating costs (at a per mile rate) are deductible, in addition to any reasonable amount paid to the driver. If the driver is a family member, development must also include the requirements in [DI 10520.025C.3](#) before IRWE is approved.

2. Public transportation is not available

a. Person Is Able To Drive An Unmodified Vehicle To Work

If the person's impairment does not prevent driving and he or she is able to drive an unmodified vehicle to work, expenses of driving the unmodified vehicle may not be deducted as IRWE.

b. Person is unable to drive an unmodified vehicle to work

If the person is unable to drive an unmodified vehicle to work due to the nature of his or her impairment(s) and not simply because he or she is not licensed to drive, the following travel expenses may be deducted when need and payment are verified.

- the cost of a trip to and from work by taxicab or ride-sharing services; or
- the cost of paying another person to drive the person with a disability to and from work.

NOTE: If the person with a disability is driven to and from work in his or her own vehicle, the vehicle operating costs (at a per mile rate) are deductible, in addition to any reasonable amount paid to the driver. If the driver is a family member, development must verify payment in cash or by check for the service rendered (see [DI 10520.025C.3](#)).