**Section 113.125 Recognized Employment Expenses**

a) The following recognized expenses of employment shall be exempt from consideration:

1) Withholding taxes (Federal and State);

2) Social Security tax;

3) Transportation at the most reasonable rate. If the individual's own car is the most economical means of transportation 19 cents per mile shall be allowed as transportation expense;

4) Lunch supplementation:

A) If carried from home, 15 cents per working day to a maximum of $3.00 per month;

B) If purchased at work, 45 cents per working day to a maximum of $9.00 per month;

5) Special tools and uniforms required by employment;

\*6) Union dues;

\*7) Group life insurance premiums;

\*8) Group health insurance premiums;

\*9) Retirement plan withholdings; and

10) The reasonable cost of items and services which are needed and used to enable a disabled person to work.

\*Agency Note: Only if mandatory as a condition of employment

b) Child Care

1) Expenses of child care shall be deducted from income up to a maximum of $160 per child or $128 per child if the client is not full-time employed or employed throughout the month as defined below.

2) The child care deduction is not allowed when the child care provider is a responsible relative of the child receiving care.

3) Full-time employment means the individual is employed for at least 100 hours during the month. Employed throughout the month means the individual is employed at least one-half of the days of the month.

(Source: Amended at 15 Ill. Reg. 11948, effective August 12, 1991)