

Subsidies or Special Conditions

2026 Fact Sheets on Work Incentives

Subsidy and Special Conditions are supports that an individual receives on the job. These supports may result in the individual receiving more pay than the actual value of the services they perform. This may mean the employer is providing extra support or supervision to the person or that the person is producing less than co-workers who are performing the same work; and the person is receiving the same hourly wage for the work accomplished. Often, the support of a job coach is a special condition that is subsidized.

For more information and support on your work incentives, contact:

INDIANA WORKS
Work Incentives
Planning and
Assistance

In Northern and
Central Indiana:
1-855-641-8382
(Toll free)

In Southern Indiana:
1-502-548-4492

How It Helps You:

Subsidy or Special Conditions may indicate that your earnings are not Substantial Gainful Activity (SGA). Some examples of Subsidy are:

- You receive more supervision than other workers doing similar work for the same pay.
- You have fewer or simpler tasks to complete than others doing the same job for the same pay.
- You have a job coach or mentor on the job who helps you perform some of your work.

Social Security considers the value of this extra support as a benefit to you and evaluates this support when taking into consideration the amount you are earning.

How It Works:

To develop an employer subsidy, your employer is requested to submit information to Social Security to document the value of your work and services. The amount of the subsidy is determined by comparing your work in the amounts of time, skills, and responsibilities with that of non-disabled individuals doing similar work. Some possible examples that may indicate you have a subsidy a subsidy include:

- Extra supervision,
- Allowances for extra time to perform duties,
- Special accommodations, or
- Adjusted work schedule or duties.

Social Security has a questionnaire to help employers determine how much they subsidize your work activity. A Community Work Incentives Coordinator or a Benefits Information Network Liaison can help you and your employer or job coach complete the required documentation to submit to Social Security for a Subsidy. Remember, you must have completed the Trial Work Period to use this work incentive.