# Subsidies or Special Conditions

2026 Fact Sheet on Work Incentives

## What it is:

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

## How it helps:

After you have completed the Trial Work Period (TWP), a Subsidy or Special Condition may help to keep your earnings below Substantial Gainful Activity (SGA). Some examples of subsidies 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 to consider the amount you are earning.

## How it works:

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

- Extra supervision
- Allowances for extra time to perform duties
- Special accommodations
- 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 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 TWP to use this work incentive.

## How to find more information and help:

**Kentucky Disability Benefits 101**
**Ticket to Work Helpline**
1-866-968-7842

**Work Incentives Planning & Assistance (WIPA)**
**Center for Accessible Living**
844-689-6620 (voice)
888-813-8652 (TTY)
wipa@calky.org

**WIPA Goodwill Industries of Kentucky**
866-336-3316 (voice)
866-833-2976 (TTY)
workincentives@goodwillky.org

This fact sheet has been prepared under the guidance of a certified Community Partner Work Incentives Counselor (CPWIC) through training authorized by the Social Security Administration. This is not a Social Security Administration document.