SGA WORK SHEET
(Used when gross earned* income is over the current SGA amount.)

1. Earned Income
   a. Gross average monthly earnings $ ____________
   b. Payment in kind (e.g., room and board) which is not a condition of employment (use current market value) ____________
   c. Other ____________
   d. TOTAL GROSS EARNINGS (add a, b, and c) $ ____________

2. Impairment-Related Work Expenses (IRWEs)
   (see MEPM, Article 22, 22C-2)
   a. Attendant care services $ ____________
   b. Transportation costs ____________
   c. Medical devices ____________
   d. Work-related equipment ____________
   e. Prosthesis ____________
   f. Residential modifications ____________
   g. Routine drugs and routine medical services ____________
   h. Diagnostic procedures ____________
   i. Nonmedical applications and devices ____________
   j. Assistants (e.g., if visually impaired, cost to hire reader) ____________
   k. Other items and services ____________

3. TOTAL IRWEs: Add (total of 2a through 2k) $ ____________

4. TOTAL SUBSIDY (e.g., some employers employ disabled persons and subsidize their wages by paying them the same wages as a nondisabled employee though they may be performing less strenuous work, or working less hours) (from MC 273, number 7) $ ____________

5. NET COUNTABLE EARNINGS (subtract 3 and 4 from 1d) $ ____________
   - Are current countable earnings greater than $ ____________?  [ ] Yes  [ ] No

   *NOTE: Income information obtained from completed MC 273 (Work Activity Report).

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Eligibility Worker signature  Worker number  Date completed

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MC 272 (05/07)