**Section 114.235 Recognized Employment Expenses**

a) For earnings from self-employment and rental property, an amount equal to the expenses directly attributable to producing goods or services or an amount equal to the expenses of rental shall be deducted from income.

b) For employment expenses, $90.00 shall be deducted from the gross earned income of each employed individual.

c) Child Care

1) Child care expenses for children under the age of 13 are to be covered as direct payment. Children age 13 and over may be covered by direct payment if they are physically or mentally incapable of self-care or under court supervision. A statement from a physician or certified psychologist or copy of the court order is required.

2) Direct payment is not allowed when the child care provider is a responsible relative of the child receiving care as defined in 89 Ill. Adm. Code 103.10(b).

3) Direct payment for child expenses shall be made to qualified child care providers in accordance with Section 114.454.

(Source: Amended at 18 Ill. Reg. 3436, effective February 28, 1994)