**Section 120.370 Recognized Employment Expenses**

a) MANG(AABD)

The following recognized expenses of employment shall be exempt from consideration for MANG(AABD):

1) Withholding taxes (Federal and State);

2) Social Security Tax;

3) Transportation at 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 withholding; 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) MANG(C)

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

2) 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.

3) The employment expense allowance is not available to an individual for any month in the following situations:

A) The individual terminated employment or reduced earned income without good cause within the period of 30 days preceding such month;

B) The individual refused without good cause, within the period of 30 days preceding such month, to accept employment in which the individual was able to engage and which has been determined to be a suitable, available offer of employment;

C) The individual fails without good cause to report income in a timely manner; or

D) The individual voluntarily requests AFDC assistance to be terminated to avoid receiving the 30 + 1/3 exemption for four consecutive months. (See Section 120.362 through 120.365).

4) Child Care

A) Expenses of child care shall be deducted from income up to a maximum of $200 per child for each child under the age of two (2) and $175 for each child age two (2) and over.

B) The child care deduction is not allowed when the child care provider is a responsible relative (see 89 Ill. Adm. Code 103.10(b)) of the child receiving care.

(Source: Amended at 15 Ill. Reg. 11973, effective August 12, 1991)