

# National Standards: Food, Clothing and Other Items

***Disclaimer:** IRS Collection Financial Standards are intended for use in calculating repayment of delinquent taxes. These National Standards are effective on October 1, 2007 for purposes of federal tax administration only. Expense information for use in bankruptcy calculations can be found on the website for the [U.S. Trustee Program](#).*

National Standards have been established for five necessary expenses: food, housekeeping supplies, apparel and services, personal care products and services, and miscellaneous.

The standards are derived from the Bureau of Labor Statistics (BLS) Consumer Expenditure Survey (CES).

Taxpayers are allowed the total National Standards amount monthly for their family size, without questioning the amounts they actually spend. If the amount claimed is more than the total allowed by the National Standards, the taxpayer must provide documentation to substantiate those expenses are necessary living expenses. Generally, the total number of persons allowed for National Standards should be the same as those allowed as exemptions on the taxpayer's most recent year income tax return.

<b>Expense</b>	<b>One Person</b>	<b>Two Persons</b>	<b>Three Persons</b>	<b>Four Persons</b>
Food	\$270	\$511	\$615	\$737
Housekeeping supplies	\$28	\$59	\$61	\$72
Apparel & services	\$85	\$150	\$206	\$239
Personal care products & services	\$30	\$53	\$56	\$64
Miscellaneous	\$81	\$152	\$185	\$219
<b>Total</b>	<b>\$494</b>	<b>\$925</b>	<b>\$1,123</b>	<b>\$1,331</b>

<b>More than four persons</b>	<b>Additional Persons Amount</b>
For each additional person, add to four-person total allowance:	\$246