

## IRS National Standards for Allowable Living Expenses

**(Cases Filed On or After May 1, 2019)**

**Note:** The IRS expense figures posted on this Web site are for use in completing bankruptcy forms. They are not for use in computing taxes or for any other tax administration purpose. Expense information for tax purposes can be found on the [IRS Web Site](#).

## Collection Financial Standards for Food, Clothing and Other Items

Expense	One Person	Two Persons	Three Persons	Four Persons
Food	\$386	\$685	\$786	\$958
Housekeeping supplies	\$40	\$72	\$76	\$76
Apparel & services	\$88	\$159	\$169	\$243
Personal care products & services	\$43	\$70	\$76	\$91
Miscellaneous	\$170	\$302	\$339	\$418
<b>Total</b>	<b>\$727</b>	<b>\$1,288</b>	<b>\$1,446</b>	<b>\$1,786</b>

More than four persons	Additional Amount Per Person
For each additional person, add to four-person total allowance:	\$420

**Bankruptcy Allowable Living Expenses – National Standards (See 11 U.S.C. § 707(b)(2)(A)(ii)(I))**

<b>Expense</b>	<b>One Person</b>	<b>Two Persons</b>	<b>Three Persons</b>	<b>Four Persons</b>
Food & Clothing (Apparel & Services)*	\$474	\$844	\$955	\$1,201
<b>5% of Food &amp; Clothing</b>	<b>\$24</b>	<b>\$42</b>	<b>\$48</b>	<b>\$60</b>

<b>More than four persons</b>	<b>Additional Amount Per Person</b>
Food & Clothing (Apparel & Services)*	\$282
<b>5% of Food &amp; Clothing</b>	<b>\$14</b>

\* This total may differ from the combination of the two amounts on the table above due to rounding.