



Low Income Thresholds

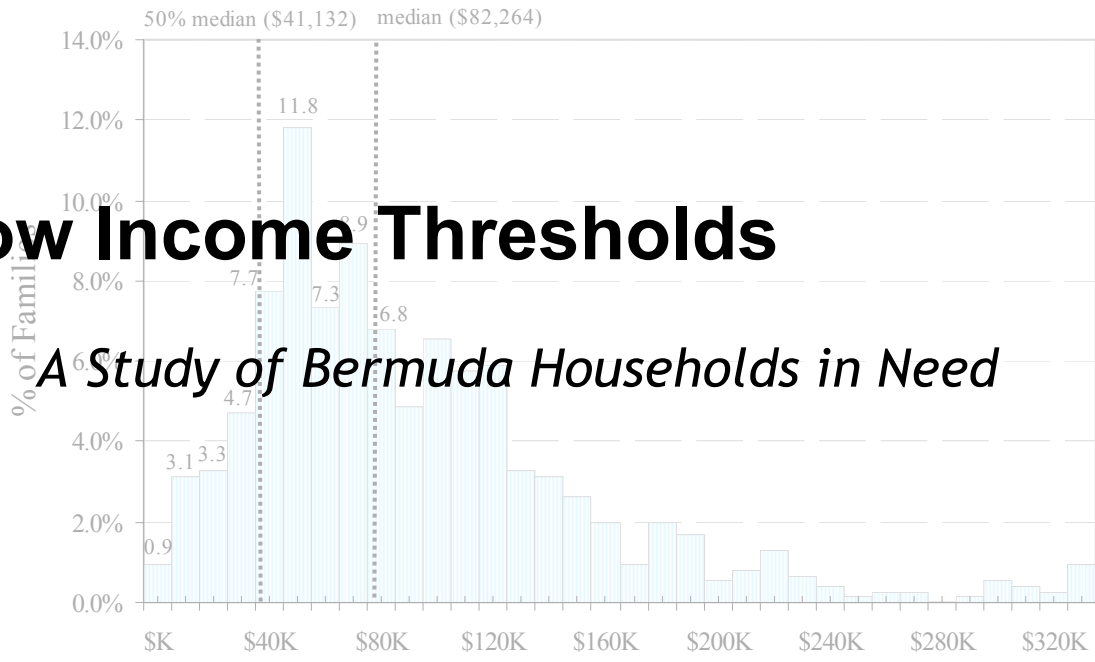


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I. BACKGROUND

In the 2006 Throne Speech, the Government of Bermuda made a commitment to: “create programmes to empower the disadvantaged to give them a chance for a fair fight for their futures - a fair fight for jobs, businesses, land and opportunity. To determine who was not sharing in Bermuda’s economic success, the Government will establish an official poverty line or low-income threshold for Bermuda.”

The 2007 Throne Speech outlined its “vision for a more prosperous Bermuda, one that includes all of the people of Bermuda and touches every aspect of their lives. Prosperity must have at its core, holistic and tangible implications that directly affect the well-being of all Bermudians.”

As such, the Honourable Premier commissioned the Department of Statistics to develop a poverty line or low income threshold for Bermuda. The Department is therefore committed to deliver a measure that is accurate, reliable and relevant for the Government’s use in formulating sound socio-economic policies to improve the quality of life for the economically disadvantaged.

A Poverty Line or a Low Income Threshold for Bermuda?

Poverty is a very difficult concept to define and measure. In 1997, the Chief Statistician¹ of Statistics Canada stated that: “*Poverty is intrinsically a question of social consensus at a given time and in the context of a given country*”.

The United Nations²(UN)defines poverty as ‘*the money needed to purchase those goods and services deemed necessary for living a life free of basic deprivation*’. Deprivation to this extent may not be the experience of a Bermuda household. The tools used to measure a country’s poverty should be carefully analyzed to allow for maximizing the country’s social and economic well-being.

The UN uses two main categories of poverty measures to determine whether a family is poor.

1. *Absolute poverty* - when a family’s income is insufficient to buy an “essential” basket of goods and services.
2. *Relative poverty* – when a family’s income is low relative to the average standard of living in the country.

Both the absolute and relative poverty measures involve a large degree of value judgment and arbitrary subjective choice. For example, in the absolute approach, it is usually the country’s Economists who define, on behalf of individuals, what constitutes a ‘necessity’ for food, clothing, health care, transportation, etc. in order to develop a market basket of goods and

¹ Statistic Canada. (1997). *On poverty and low income*. www.statcan.ca/english//research/13F0027XIE.htm (accessed June 8, 2007).

²² United Nations. (2003). *Handbook on poverty statistics: Concepts, methods and policy use*. <http://unstaqts.un.org/unsd/methods/poverty/> (accessed June 8, 2007).

services. In the relative approach, the Economists determine how much lower than the average an individual or family must be to qualify as being poor.

For these reasons, an underlying level of difficulty exists for a 'wealthy' country to accurately determine who is 'poor', particularly when the social, economic and financial conditions and choices differ for individuals and families. Consequently, Governments of many industrialized countries use other types of welfare measures/indicators to assist persons who are viewed as the economically disadvantaged.

II. EXECUTIVE SUMMARY

Taking into consideration the challenge of developing poverty measures without imposing value judgments, and in the absence of a universally agreed definition of poverty, the Department of Statistics undertook extensive research to produce a low income threshold measure for Bermuda instead of a poverty line model.

The Department reviewed several country models from Canada, the UK, the USA and selected Caribbean Islands. The University of Southampton (UK), the Brookings Institute (US), the United Nations Development Program (UNDP), the World Bank and the US Census Bureau provided technical guidance. The Department also consulted with over thirty stakeholders.

The following three low income measures were chosen as appropriate methodologies for determining the economically disadvantaged in Bermuda.

- i. Relative Low Income Threshold (RLIT)
- ii. Low Income Cut-Off (LICO), and
- iii. Low Income Threshold (LIT)

For any study of poverty or low income measures, a country conducts a household survey to collect the required household income and expenditure data. The Department of Statistics conducted a Household Expenditure Survey in 2004. Based on empirical data, household expenditure patterns for Bermuda tend to change every 8-10 years, thus the data collected in 2004 is still relevant and has been adjusted to reflect 2007 prices to produce current household expenditure and income levels.

In this report, each low income methodology is defined first for understanding. The formula is then applied to the Bermuda 2007 data to derive the relevant low income threshold. The advantages and disadvantages of each measure are examined in the context of the Bermuda socio-economic conditions. A recommendation is then given for the most appropriate measure to use to identify the economically disadvantaged in Bermuda.

Definitions & Interpretations

1. The concept of income used throughout this report is total household income which comprises income from employment, self-employment, pension, rental income, interest received, dividends, allowances, imputed rent and subsidies.
2. The RLIT and LICO methodologies use the gross income of households to develop a low income threshold. Gross income includes taxes, fees and transfers, such as: payroll taxes, drivers' license, spousal support, financial assistance, and child support payments. On the other hand, the LIT method uses net household income, which excludes the taxes and transfers afore-mentioned.

3. The median household income is the most appropriate income measure to use as half of all households' income fall above the median and half below the median. The median income is not affected by extreme values and therefore refers to the average consumption pattern of all residents.
4. For this study, the development of a low income threshold for each of the three low income methodologies uses the following selected household types:
 - Single Adult
 - Adult Couple
 - Single Parent, 1 child
 - Two Parents, 1 child
 - Two Parents, 2 children
5. A child is defined as being 16 years or younger.
6. **Equivalence scales** are a series of ratios that adjust income levels by a factor to account for the age and number of persons living in a household.

For poverty and low income studies, the Organization of Economic Cooperation and Development (OECD) developed a set of scales for use by countries worldwide. The following table outlines the scales or ratios weighted for each person in a household.

Table 1
OECD Modified Equivalence Income Scales

Type of Household Member	Scale
Head of Household	0.70
Partner	0.30
Each additional adult over 16 years	0.45
Add for first child 16 years & younger	0.35
Add for each additional child	0.30
Add for single parent household head	0.10

The equivalence scales are used to calculate **equivalence multipliers** which answer the following type of questions:

- i. How much income does a family of five (5) need to have the same standard of living as a family of three (3)?
- ii. How does the income of a single parent with one child compare with that of an adult couple without children to enjoy the same standard of living?

For example, the equivalence multiplier for a single parent household with a 5-year-old child is calculated by adding the scales of a head of household and a child younger than 16 years ($0.70 + 0.35 = 1.15$). Equivalence multipliers for each household type are shown in the table below.

Table 2
Bermuda Equivalence Multipliers

Household Type	Single Adult	Adult Couple	Single Parent, 1 Child	2 Parents, 1 Child	2 Parents, 2 Children
Equivalence Multiplier	0.70	1.00	1.15	1.35	1.65

How is Household Income Equivalised?

A single adult does not require the same income as a family of three in order to have the same standard of living. Similarly, due to economies of scale, a family of three does not require three times the income of a single adult. The equivalence multipliers adjust household income for all household types to be equivalent to an adult couple household so that income comparability is achieved. For example,

- if the annual household income of a single adult is \$30,000, applying the multiplier of 0.70 derives an equivalised household income level of \$42,857.

$$\left(30,000 \times \frac{1}{0.70} \right) = 42,857$$

- if the annual household income of 2 parents and one child (a family of 3) is \$200,000, applying the multiplier of 1.35 provides an equivalised household income level of \$148,148 ($\$200,000 \div 1.35$).

Therefore, the equivalised income levels are needed for both household types to enjoy the same standard of living.

III. AN OVERVIEW OF THE METHODOLOGIES

Method 1 - Relative Low Income Threshold (RLIT)

Methodology

Internationally, the most commonly used threshold for the relative low income measure is ***derived by taking 50% of the country's median household income***. The detailed method is as follows:

- i. Rank the income for all households in ascending order then calculate the median income.
- ii. Derive median household income for each household type based on gross household income.
- iii. Calculate the equivalised median household income for all households by apply the appropriate equivalence multiplier to adjust for the economic needs of the different family types and sizes, which makes the median income levels for each household type comparable.
- iv. Fifty percent (50%) of the equivalised median income for all households is the RLIT.
- v. Households with income falling below this threshold are considered as low income households.

The Bermuda Calculation

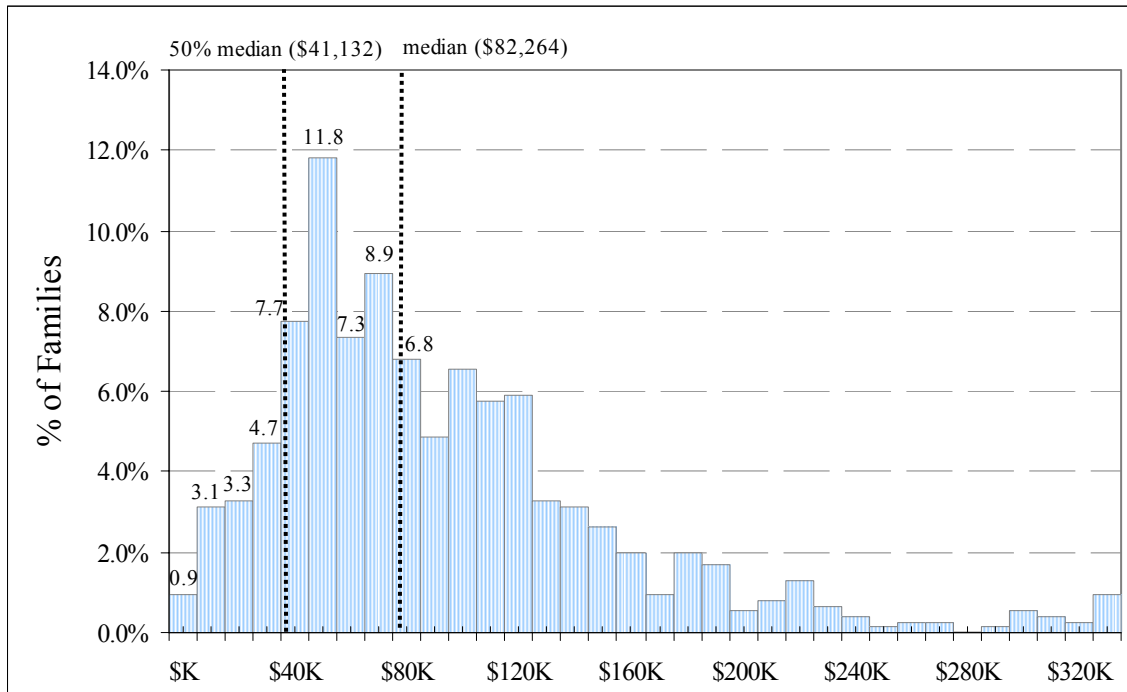
The above methodology was used to develop a Bermuda RLIT using income levels for the different household types in Bermuda. In 2007, the equivalised median household income for all households was calculated as \$82,264. Applying the 50% ratio derived a RLIT of \$41,132. The following table shows the income levels for the different household types and the resulting RLIT measures.

Table 3
Median & Equivalised Household Income by Selected Household Type, 2007

Household Type	All Households	Single Adult	Adult Couple	Single Parent, 1 Child	Two Parents, 1 Child	Two Parents, 2 Children
Median Household Income (\$)	89,664	53,596	109,064	81,638	107,257	153,604
Equivalence Multiplier	1.09	0.70	1.00	1.15	1.35	1.65
Median Equivalised Income (\$)	82,264	76,566	109,064	70,990	79,449	93,093
50 % of Equivalised Median Household Income	41,132	38,283	54,532	35,495	39,725	46,547
% of Households below the RLIT	13.0	14.0	9.9	15.6	8.6	15.9
No. of Households below the RLIT	3,680	1,115	677	414	121	183

In the chart below, the percentages labelled on each bar to the left of the 50% median are summed to give the total percent of households falling below the RLIT measure of \$41,132.

Chart I
Illustration of Relative Low Income Threshold (50% of Median Household Income)



In 2007, approximately 13 percent or 3,680 households in Bermuda fell below the \$41,132 relative low income threshold level or were economically disadvantaged.

Summary

- Single parent homes with one child (15.6% or 414 families) and two-parents with two children (15.9% or 183 families), were the household types most likely to fall below the Relative Low Income Threshold.
- Of total households earning income less than the RLIT (\$41,132), the highest incidences occurred for the following three household types:
 - 183 households or 15.9% for two parents, two children families
 - 414 households or 15.6% for single parent families with one child
 - 1,115 households or 14% for single adult households, 88% of which are seniors.

Method 2 - Low Income Cut Off (LICO)

Methodology

Statistics Canada developed the LICO model which produces “*an income threshold below which an individual or a family is likely to spend significantly more of its income on food, shelter, and clothing than the average family of a similar size.*” **The LICO methodology measures the relationship between household income and the proportion spent on food, shelter and clothing.**

- i. Statistics Canada estimates the percentage of gross income spent by the average family on food, shelter and clothing using data collected from its Family Expenditure Survey.
- ii. Based on historical consumption patterns for Canadian households, Statistics Canada estimates that economically disadvantaged households spend 20% more of their income on these essentials than the average household.
- iii. LICOs are defined by adding 20% to average spending levels for each of the household types to reflect the differences in the costs of these essentials.
- iv. Families with household income falling below the LICOs for each household type were considered as substantially worse-off than the average family.

The Bermuda Calculation

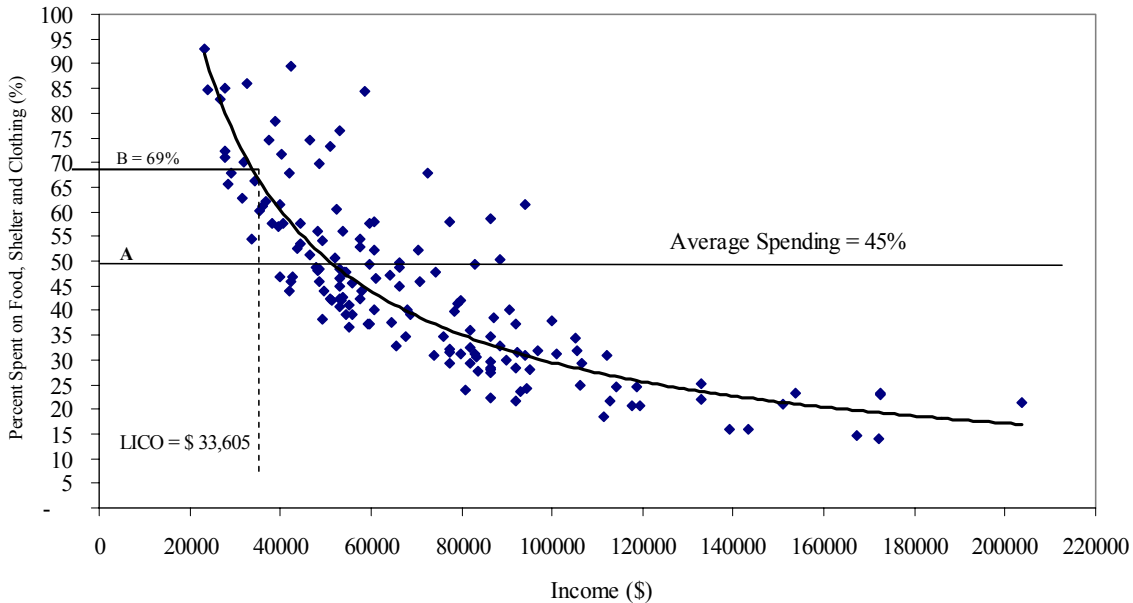
Statistical Agencies worldwide conduct Household Expenditure Surveys using international guidelines set out by the United Nations. This allows for comparability of data. Therefore, the Bermuda Household Expenditure Survey parallels that of Canada’s Family Expenditure Survey in terms of the type of income and expenditure data that is collected from households.

Using price adjusted data from the 2004 Household Expenditure Survey, the distribution of data points around the curve regression line, as shown in Chart 2, represents the income levels of all single adult households. The horizontal line (A) represents average spending for these households on food, clothing and shelter.

Based on income and expenditure data obtained from the Department of Financial Assistance, it is estimated that households that received financial assistance in 2007 spent roughly 64 percent of their income on the essentials of food, clothing and shelter. This exceeded the average amount spent by households by 24%.

By subsidizing the 40% of average spending for all households by the 24%, Bermuda LICOs are calculated for each household type.

Chart 2
Calculation of Low Income Cut-Off for Single Adult Households, 2007



The chart above, illustrates the percent of average spending on the y-axis of the graph and the corresponding income cut-off level on the x-axis for single adult households.

The horizontal line (B) represents the higher percent spending level for households with a family size of one person. The point at which Line (B) touches the regression curve line establishes a LICO of \$33,630 for a single adult household. This LICO translated to \$646.73 per week.

Table 4 below, shows the average percent spending levels and the corresponding LICOs derived for the different household types based on a subsidy of 24%.

Table 4
Low Income Cut-Offs (LICOs) by Selected Household Types, 2007

Household Type	Average Spending (%)	Average Spending (+ 24%)	LICO (\$)
Single Adult	45.0	69.0	33,630
Single Parent, 1 Child	41.0	65.0	37,143
Adult Couple	37.0	61.0	65,057
2 Parents, 1 Child	36.0	60.0	61,514
2 Parents, 2 Children	37.0	61.0	81,241
All Households	40.0	64.0	36,605

Summary

- In 2007, there were 11.7% or 3,050 households with income below the LICO of \$36,605 indicating that these households spent significantly more on food, shelter and clothing, and considered worse-off than the average household.
- Roughly 21% of single adult households fell below the LICO of \$33,630; followed by 14% of single parent households with a child.

Method 3 - The Low Income Threshold (LIT) Basket of Goods & Services

Methodology

The low income threshold is another internationally recognized method that **represents the level of household income needed to satisfy the expenditures of a household over a specified period of time based on a market basket of goods and services**. The LIT is based on a household's net or disposable income, that is, gross income net of payroll taxes and transfers.

The LIT basket comprises two broad expenditure groups:

1. Food Group
2. Non-food Group

The *food group* represents expenditures for a *nutritious*, low-cost food basket. All items in this basket reflect the minimum caloric intake needed by the broad range of demographic population groups, such as:

- adult men and women
- young children
- young adults or teenagers, and
- seniors

The *non-food group* includes expenditures on items such as clothing, housing, transportation, health care, child care and education. The items in this broad group were selected based on the requirements specified under the Financial Assistance Program for families applying for government financial assistance.

The sum of expenditures for the two groups determines the low income threshold.

Since a three-person household will require a different level of income from a single adult household to enjoy the same standard of living, equivalence multipliers are applied to adjust for the different household types. An individual or household with a level of income that cannot cover the cost of the LIT basket is considered to be economically disadvantaged.

The Bermuda Calculation

In this study, a Bermuda LIT basket of goods and services is linked to the already established Consumer Price Index (CPI) basket of goods and services which measures the annual rate of inflation. The primary difference is that the LIT basket comprises a nutritious food group; and other goods and services in the basket do not represent the consumption patterns of the average household, although the items may be similar.

A total of 12 components of expenditure make up the LIT basket. Households are not limited to purchase the exact items specified in the basket but have the choice of how to best govern their household budgets. For instance, a family can sacrifice buying a pair of pants to purchase a more expensive shirt.

The nutritious low-cost food basket was derived for a single adult household based on caloric intake. This was developed with the assistance of the Bermuda Government, Department of Health, using the ‘Good Eating’ guide. (See detailed methodology in Appendix 1). The equivalence multipliers were used to adjust for each household type. The sum of all expenditures for the 12 components in the basket for each household type equates to the corresponding LIT.

Table 5 below, shows the different thresholds developed based on the LIT basket for the household types.

Table 5
Low Income Thresholds by Basket Component and Selected Household Types, 2007

Components	Single Adult	Adult Couple	Single Parent, 1 Child	2 Parents, 1 Child	2 Parents, 2 Children
	(\$)	(\$)	(\$)	(\$)	(\$)
Food	2,989	4,271	4,271	5,765	7,046
Personal Care	337	481	553	649	866
Clothing	841	1,681	967	1,135	1,261
Shelter	15,600	22,286	22,286	30,086	36,772
Fuel & Power	2,796	3,995	3,216	3,775	4,194
Household Furnishings	211	301	346	406	541
Household Operations	1,031	1,473	1,185	1,392	1,546
Health Care	2,270	3,242	2,610	3,064	3,404
Child Care	-	-	7,800	7,800	15,600
Transportation	660	943	1,200	1,860	2,400
Education			978	978	1955
Communication	312	446	359	602	649
Total Expenditure Required	27,046	39,118	45,770	57,511	76,235
% of Low Income Households	12%	6%	14%	11%	11%

Summary

- Overall, roughly 3,100 households, or 11 % of all households, fell below the low income threshold level in 2007. Shelter or housing accounted for almost 60 percent of an average household's budget and is considered the main reason Bermuda's low income threshold is more than double that of the USA.
- More specifically, the incidence of low income was the highest for single-parent households with one child, accounting for roughly 14% or about 400 households.
- In 2007, the LIT for a single adult in Bermuda was \$27,046 per annum compared to a threshold of \$10,787 per annum in the United States. The food threshold was calculated at \$2,989 per year or \$8.19 per day. This represents the minimum expenditure needed to fund a nutritionally adequate diet for one adult.
- Roughly, 11% of two-parent households with one child fell below the LIT of \$57,511. Adult couple households were the least prone to low income with only 6% falling below the LIT of \$39,118.

III. THE RECOMMENDED LOW INCOME THRESHOLD FOR BERMUDA

Each of the three methodologies for developing a low income threshold as outlined in this study has its respective implementation advantages and disadvantages.

However, the RLIT and LICO measures are “relative” indicators of low income. Therefore any movement in household income by a small amount may shift the household from just below to just above the defined thresholds; but not necessarily from a position of not being in need.

On the other hand, the LIT basket methodology is a “goods and services” indicator of low income. This means that the cost of the goods and services required by the household determines the income needed to meet the cost. This is the primary reason for recommending the LIT methodology for the Bermuda model. Other reasons include the following:

- a. The method is conceptually easier to understand.
- b. The cost of housing is adequately represented as a major component of household spending.
- c. The basket is statistically linked to the nutritious food diet specified by the Government Nutritionist, and the goods and services stipulated by the Department of Financial Assistance.
- d. The LIT basket methodology can be updated annually and reflects a standardized measure across different household types.

The LIT measure is the best starting point for addressing the issue of low income in Bermuda. However, no single method of measuring low income can convey the difficulties that are experienced by families in need. Also, some families face serious challenges to earn an adequate level of income no matter how much they work. As such, the Government is encouraged to take an approach of social regeneration with attention paid to the long term interests of persons in need.

IV. CONCLUSION

In an affluent society such as Bermuda, it is very difficult to distinguish between those who are in need and those who are simply less well-off. However, the results of this study not only confirm that there are households in need but also provide the empirical data on the number and the type of households with low incomes.

The results deserve much thought and policy attention. Among the selected household types for this study, single adult, single-parent households with children, and two-parent households with children are the household types most vulnerable, with income levels falling consistently below the threshold levels for each method. Those households with children aged 16 years and younger increase the cost of essentials for a family and therefore the burden of provision is heavier. Further investigation will be carried out to identify the extent of low income level incidences for larger family household types with more than two children.

The main purpose of the recommended low income threshold (LIT) methodology is to steer the Government in helping persons/families who are economically disadvantaged, by continuing its fiscal effort to impact the well-being of every Bermudian.

Therefore, the programmes the Government has already committed to such as the provision of free child care services for qualified families, free public transportation, the implementation of an affordable and accessible health care system, and free tuition for attendance at the Bermuda College will certainly have a positive impact on the economically disadvantaged households with income below the low income thresholds. Social expenditure on programmes such as these constitutes what many Governments do.

In subsequent years, following the implementation of these programmes, it is recommended that the LIT methodology be used to measure the long-term impact of government spending on the economic and financial position of persons/families that receives assistance.

APPENDIX I

Methodology - Establishing the Low Income Threshold (LIT) Basket

1. Food

The government nutritionist noted that a person's caloric intake depends on their age, sex and level of activity. Three caloric intake categories were provided for the main demographic groups.

1. Women and older adults who needed 1,500 to 1,800 calories per day
2. Children, teen girls, active women and most men who needed 2,200 calories per day
3. Teen boys and active men who required 2,800 calories per day

The food basket represents the needs of a single adult requiring 2,200 calories per day which is an average of the three demographic groups.

The basket is structured into food groups that mirror the MyPyramid food guidance system developed by the United States, Department of Agriculture (USDA), to replace its original Food Guide Pyramid. See Appendix 2.

The expenditure patterns determined by the 2004 Household Expenditure Survey allowed for the selection of the specific food items to reflect a Bermuda diet. The food items were weighted for caloric intake and price based on the number of servings required from each food group. The objective was to produce a weighted daily caloric intake and weighted cost for each item.

The food sub-sets were then sub-totaled for each food group then grand totaled to represent the total daily caloric intake and daily price of the food basket. Table 2 provides a list of items that comprise the food basket by food group, weighted caloric intake and price.

2. Clothing

The clothing category was calculated using a relative measure. Average expenditure on clothing for an adult in the 2nd, 3rd and 4th percentiles was derived from the 2004 Household Expenditure Survey. To determine the clothing expenditure for other household types, a multiplier was then applied to this measure.

3. Shelter (Housing)

Data from the 2004 Household Expenditure Survey were inflated using the monthly Consumer Price Index to reflect changes in price levels to January 2007. Shelter costs reflected housing for both owners and renters to include expenditure for rent, repairs and maintenance, insurance and property tax. A rental equivalent was imputed for owner occupied housing.

4. Transportation

Public transportation is included as the most economical mode of transport. The rates specified by the Bermuda Public Transportation Board determined the cost of adult and student passes valid for all routes on buses and ferries. The annual expenditure was calculated for adult and students. Senior citizens ride the public transport free of cost.

APPENDIX I cont'd

5. Fuel and Power

An allowance for fuel and power was included in the basket to reflect the cost of electricity, gas for cooking, and fuel for heating.

6. Household Supplies

These comprised items such as cleaning detergents, paper supplies and the cost of laundry. Prices for cleaning supplies were collected from a popular local supermarket, while laundry costs were acquired from local retailers who operate Laundromats.

7. Communication

The inability to connect with others is a common occurrence seen among poor households worldwide. Persons who lack the means to communicate are more prone to social exclusion. Communication covers a broad area of connectedness, such as voice and data transmission as well as access to the media. The Bermuda LIT only includes the cost of basic telephone access.

8. Health

Health care includes all out-of-pocket costs for items such as vitamins, band aids, and aspirin. Also included is a standard cost for health insurance.

9. Personal Care

The personal care section includes items such as hygiene products, lotions and deodorants. Prices were taken from the monthly Consumer Price Survey.

10. Child Care

The cost of childcare is calculated using an average of fees from the Consumer Price Survey for all registered nursery schools. Also, included is an imputed allowance for after school, weekend, evening care and summer day camp.

11. Education

This includes funds for school supplies collected from major outlets in Hamilton and miscellaneous items such as school photos, field trips and scholastic reading materials. The Bermuda LIT basket assumes participation in public education only.

12. Household Furnishings

Household furnishings cover durable goods, such as furniture and appliances, which are gradually replaced over time. It also includes purchases of linens, comforters, towels, face cloths, kitchen utensils, small appliances and tools.

APPENDIX II

Food Basket Items by Food Group, Weighted Caloric Intake and Price

ITEM	SERVING SIZE	DAILY CALORIC INTAKE	WEIGHTED DAILY PRICE
<i>Bakery Products</i>			
Bread Loaf (Wheat)	1 Slice	80	0.13
Rolls (White)	1 roll	136	0.40
Biscuits (Digestives)	1biscuit	65	0.12
Crackers	5 crackers	60	0.22
<i>Cereals and Cereal Products</i>			
Corn Flakes	1 cup dry (28g)	100	0.27
Oat meal	1/4 cup (20g)	70	0.19
Un-cooked pasta (Macaroni)	1/4 cup (28g)	105	0.16
Rice	1/4 cup	160	0.08
Flour	35g	120	0.05
<i>Dairy</i>			
Milk - (2%)	8oz	72	0.33
Cheddar Cheese	1 1/2oz	103	0.22
Yogurt	8 oz	120	0.65
Canned Evaporated Milk	2 tbsp	24	0.06
Powdered Milk	8 oz (prepared)	54	0.22
<i>Meats and Fish</i>			
Ground beef (Cooked)	3 oz	35	0.08
Canned Tuna	2 oz	30	0.11
Dried codfish	2 oz	16	0.21
Cooked Chicken parts	3 oz	35	0.14
Sliced meat	3 slices (56 g)	16	0.27
Hot Dogs	1 frank	18	0.05
Eggs	2 eggs	26	0.08
Tinned beans	8 oz (237g)	31	0.16
Dried beans (black eye peas)	1/2 cup (76 g)	33	0.05
Peanuts	1 oz (28 g)	31	0.05
Peanut butter	2 tbsp (32 g)	36	0.03
<i>Oils and Fats</i>			
Butter	1 tbsp	23	0.02
Cooking oil	1 tbsp	40	0.02
Mayonnaise	1 tbsp	33	0.02

APPENDIX II, cont'd

LIT Food Basket Items by Food Group, Weighted Caloric Intake and Price

ITEM	SERVING SIZE	WEIGHTED DAILY CALORIC INTAKE	WEIGHTED DAILY PRICE
<i>Fruit</i>			
Fresh apples	1 apple (138 g)	24	0.30
Fresh oranges	1 orange (150 g)	28	0.30
Fresh bananas	1 banana (136 g)	40	0.12
Fresh tomatoes	1/2 tomato (61 g)	4	0.18
Dried apricots	1/4 cup (40g)	33	0.33
Tinned fruit cocktail	1/2 cup (125 g)	27	0.13
Orange juice	6 fl oz	28	0.14
Apple Juice	6 fl oz	28	0.09
Tomato juice	6 fl oz	17	0.11
<i>Vegetables</i>			
Fresh carrots	1/2 cup (64 g)	13	0.21
Fresh potatoes	1 potato (153 g)	71	0.19
Fresh broccoli	1/2 cup (46 g)	8	0.20
Fresh pumpkin	1/2 cup (123 g)	12	0.25
Fresh lettuce	1 cup (36g)	3	0.12
Frozen Spinach	1/2 cup (126 g)	23	0.24
Frozen assorted vegetables	1/2 cup (68 g)	23	0.26
Tinned corn	1/2 cup(123 g)	40	0.14
<i>Sugar and Confectionary</i>			
Refined white sugar	1 tsp (4 g)	4	0.00
Brown sugar	1 tsp (4 g)	4	0.00
Honey and syrups	1/4 cup	7	0.01
Hard candy and mints	3 pieces (15 g)	15	0.02
<i>Savoury Snacks</i>			
Popcorn	3 cups popped	8	0.05
Potato chips	1 oz (28 g)	38	0.15
Seasonings	1/4 tbsp	-	0.01
Ketchup	1 tbsp	4	0.01
<i>Non-alcoholic Beverages</i>			
Tea bags	1 tea bag	1	0.02
Instant coffee	1 tsp (1.5g)	2	0.01
Drink mix (crystals or powders)	1 1/3 tbsp	24	0.04
Drink mix (Liquid or syrup)	0.89 oz	4	0.09
Bottled water	8 oz	-	0.07
GRAND TOTAL		2,200	8.19

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