**Section 148.TABLE B Bureau of Labor Statistics Equivalence**

Revised Scale of Equivalent Income for Urban Families of Different Size, Age and Composition (four person family – husband, age 35-54, wife, 2 children, oldest 6-15 = 100 percent)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | |  | | | | | |  | | | | | |  | | | | | |  | AGE OF HEAD OF HOUSEHOLD | | | | | | | | | | | |
|  | | |  | | | | | |  | | | | | |  | | | | | |  |  | | | |  | | |  | | |  | |
| SIZE AND TYPE OF FAMILY | | | | | | | | | | | | | | | | | | | | |  | Under 35 | | | | 35-54 | | | 55-64 | | | 65 and Over | |
|  | | |  | | | | | |  | | | | | |  | | | | | |  |  | | | |  | | |  | | |  | |
|  | | |  | | | | | |  | | | | | | Percentages to be Applied to the Total Cost of a Budget | | | | | | | | | | | | | | | | | |  |
|  | | |  | | | | | |  | | | | | | (excluding State and local income taxes and disability payments) | | | | | | | | | | | | | | | | | | |
|  | | | | |  | | | |  | | | | | |  | | | | | |  | |  | |  | | |  | |  | | |  |
| One Person | | | | 37% | | | | | | | | | | | | | | | | | | | | 38% | | | 33% | | | | 28% | | |
| Two Persons: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | Husband and wife | | | | | | | | | | 50% | | | | | | | | | | | | | 61% | | | 60% | | | | 51% | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | One parent and child | | | | | | | | | | | | 40% | | | | | | | | | | | 59% | | | 62% | | | | 58% | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Three persons: | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | Husband, wife, child under 6 | | | | | | | | | | | | | | | | | 62% | | | | | | 69% | | | 70% | | | | 68% | | |
|  | Husband, wife, child 6-16 | | | | | | | | | | | | | | | 62% | | | | | | | | 83% | | | 89% | | | | 81% | | |
|  | Husband, wife child 16-17 | | | | | | | | | | | | | | | | 83% | | | | | | | 92% | | | 89% | | | | 78% | | |
|  | Husband, wife, child 18 or over | | | | | | | | | | | | | | | | | | | 82% | | | | 83% | | | 86% | | | | 77% | | |
|  | One parent, 2 children | | | | | | | | | | | | | 68% | | | | | | | | | | 77% | | | 84% | | | | 75% | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Four Persons: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | Husband, wife, 2 children, | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | oldest under 6 | | | | | | | | 71% | | | | | | | | | | | | | | 79% | | | 80% | | | | 80% | | |
|  | Husband, wife, 2 children, | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | oldest 6-15 | | | | 76% | | | | | | | | | | | | | | | | | | 100% | | | 105% | | | | 95% | | |
|  | Husband, wife, 2 children | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | oldest 16-17 | | | | | | 113% | | | | | | | | | | | | | | | | 114% | | | 126% | | | | 110% | | |
|  | Husband, wife, 2 children, | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | oldest 18 or over | | | | | | | | | | 96% | | | | | | | | | | | | 96% | | | 110% | | | | 89% | | |
|  | One parent, 3 children | | | | | | | | | | | | | 88% | | | | | | | | | | 97% | | | 97% | | | | 87% | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Five persons: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | Husband, wife, 3 children, | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | |
|  |  | oldest under 6 | | | | | | | | 85% | | | | | | | | | | | | | | 95% | | | 97% | | | | 0% | | |
|  | Husband, wife, 3 children, | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | oldest 6-15 | | | | 94% | | | | | | | | | | | | | | | | | | 115% | | | 119% | | | | 0% | | |
|  | Husband, wife, 3 children, | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | oldest 16-17 | | | | | | 128% | | | | | | | | | | | | | | | | 128% | | | 138% | | | | 0% | | |
|  | Husband, wife, 3 children, | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | oldest 18 or over | | | | | | | | | | 119% | | | | | | | | | | | | 118% | | | 124% | | | | 0% | | |
|  | One parent, 4 children | | | | | | | | | | | | | 108% | | | | | | | | | | 117% | | | 118% | | | | 0% | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Six persons or more: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | Husband, wife, 4 children | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | oldest under 6 | | | | | | | | 98% | | | | | | | | | | | | | | 114% | | | 115% | | | | 0% | | |
|  | Husband, wife, 4 children or more, | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | oldest 6-15 | | | | | 107% | | | | | | | | | | | | | | | | | 130% | | | 139% | | | | 0% | | |
|  | Husband, wife, 4 children or more, | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | oldest 16-17 | | | | | | 146% | | | | | | | | | | | | | | | | 145% | | | 147% | | | | 0% | | |
|  | Husband, wife, 4 children or more, | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  |  | oldest 18 or over | | | | | | | | | | 149% | | | | | | | | | | | | 149% | | | 150% | | | | 0% | | |
|  | One parent, 5 children or more | | | | | | | | | | | | | | | | | | 124% | | | | | 137% | | | 138% | | | | 0% | | |

The scale values shown here are percentages to be applied to the total cost of a budget (excluding State and local income taxes, and disability payments) for the base family (4 persons-husband, age 35-54, wife, 2 children, oldest child 6-15 years) to estimate the total income required to provide the same level of living for urban families of different size, age, and composition. In addition to the cost of goods and services for family consumption, the total budget costs include gifts and contributions, life insurance, occupational expenses, employee contribution for social security, and federal income taxes. Estimates of personal taxes paid to State and local governments and of payments for disability insurance may be added in those urban areas where applicable.

(Source: Added at 26 Ill. Reg. 4825, effective March 15, 2002)