



How Far Do SNAP Benefits Fall Short of Covering the Cost of a Meal?

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The Supplemental Nutrition Assistance Program (SNAP) aims to reduce hunger and food insecurity by supplementing the purchasing power of low-income families. It is the primary federal food assistance program in the US: more than 42 million people received benefits totaling approximately \$64 billion in 2017.¹ Substantial evidence shows that SNAP effectively reduces food insecurity and poverty for millions of people and has important long-term benefits for children and families.² For most recipients, SNAP supplements a family's food budget. But for the nearly 4 in 10 households that have zero net income, the maximum SNAP benefit is the only way for families to pay for the meals they need to receive minimum levels of nutrition and reduce food insecurity.³ However, several recent policy proposals include reductions in SNAP funding, and revenue shortfalls in the wake of the Tax Cuts and Jobs Act of 2017 will likely increase pressure on safety net programs such as SNAP.

This analysis explores the adequacy of SNAP benefits today. Specifically: **Does the SNAP maximum benefit, which is available to households with zero net income, fully cover the cost of a meal?** Using 2015 data, we calculate the average cost of a low-income meal based on the Thrifty Food Plan (established by the US Department of Agriculture to provide a nutritionally adequate diet at minimal cost) and, using a unique data set from Feeding America's *Map the Meal Gap* study,⁴ we adjust for geographic variations in food prices across counties in the 48 contiguous states and Washington, DC. We find the following:

- The SNAP benefit does not cover the cost of a low-income meal in 99 percent of US continental counties and the District of Columbia.
- The average cost of a low-income meal is \$2.36.⁵ This is 27 percent higher than the SNAP maximum benefit per meal of \$1.86, which takes into account the maximum benefit available to households of varying sizes.

- Monthly SNAP benefits fall short of the cost of average low-income meal by \$46.50 per person.
- The 20 counties with the largest gap between average low-income meal cost and SNAP benefit include high-cost urban areas such as New York, San Francisco, and Alexandria, VA, as well as smaller rural counties, such as Blaine County, ID; El Dorado County, CA; and Leelanau County, MI.
- In those 20 counties, average meal costs range from \$3.13 to \$4.39—68 to 136 percent higher than the SNAP per meal benefit.
- We also examine the 10 percent of continental US counties with the largest gap between average low-income meal costs and the SNAP maximum per meal benefit. This highest-cost group of 310 counties spans 40 states and Washington, DC. The average cost per meal among these counties is \$2.70, 45 percent more than the SNAP per meal benefit.

Better aligning the maximum SNAP benefit with county-level meal costs is one key component of a broader strategy for ensuring that SNAP achieves its mission to reduce hunger and food insecurity and their associated negative health outcomes.

Introduction

SNAP is the primary federal food assistance program in the US, with more than 42 million people receiving benefits totaling approximately \$64 billion in 2017.⁶ SNAP’s stated purpose is to “permit low-income households to obtain a more nutritious diet... by increasing their purchasing power” (USDA 2017, 1). The program began as a pilot with the Food Stamp Act of 1964 and became a national program in 1974. It has undergone numerous changes over the years, but its basic structure has stayed the same. SNAP benefits can be used to buy food in authorized retail food establishments, which include most retail food outlets.

To be eligible for SNAP, households must first meet a monthly gross income test. The household’s income (before any deductions) typically cannot exceed 130 percent of the federal poverty level (equivalent to \$26,556 for a family of three in 2018), though states can and have set higher thresholds.⁷ Net income, which is calculated as gross income less certain deductions, cannot exceed the federal poverty level (\$20,424 for a family of three in 2018) even in states with higher gross income thresholds.⁸ Seventy-eight percent of SNAP households contain at least one child, senior, or individual with a disability, and 84 percent of benefits are received by these households (USDA 2017).

SNAP Benefit Design

The amount of SNAP benefits an eligible household receives is calculated by subtracting 30 percent⁹ of the household’s net income from the value of the Thrifty Food Plan (TFP), a “minimal-cost” nutritionally adequate food plan that varies by household size and composition. The TFP is a set of market baskets developed by the US Department of Agriculture (USDA) for different age and gender categories that

specify the types and quantities of food that people can purchase to be prepared at home. The TFP, which reflects assumptions about dietary needs, actual consumption patterns, and food prices, was last revised in 2006; at that time, the USDA determined that the revised plan could still be achieved at the same inflation-adjusted cost as the previous plan (Carlson et al. 2007). SNAP is not expected to cover the full costs of a household food budget except for households with zero net income (Oliveira et al. 2018). In fiscal year 2016, 20 percent of SNAP households had zero gross income, and approximately 37 percent of SNAP households had no net income after eligible deductions (USDA 2017).

Benefit levels are based on the cost of the TFP for a family of four (two adults and two children), then adjusted for different household sizes. Benefit levels assume that larger households need to spend less per person when purchasing food and that smaller households have higher per person expenses because costs are spread over fewer people. Recent analysis has suggested that the formula used to adjust benefits for smaller families may be insufficient (Caswell and Yaktine 2013).

SNAP Benefits and Food Prices

The value of the TFP is adjusted annually based on the average national prices in the consumer price index for the categories of food in the TFP market basket. However, benefits are not adjusted for geographic differences in food costs among the 48 continental states or the District of Columbia. We exclude Alaska, Hawaii, the US Virgin Islands, and Guam because of data limitations for food prices and because SNAP benefits in these areas are adjusted to reflect local costs. Numerous studies have demonstrated, however, that food prices vary across the country (Gundersen et al. 2017; Leibtag 2007; Todd, Leibtag, and Penberthy 2011). SNAP participants who live in areas with higher food costs cannot purchase as much food with their benefits and may need to rely more on cheaper, lower-quality foods (Oliveira et al. 2018). Research has found that prices tend to be higher in the West and the East than in the South and Midwest (Leibtag 2007). Other analyses have demonstrated that, in contrast to the popular belief that higher food prices are primarily an issue for large urban areas, many rural counties also experience higher prices (Gundersen et al. 2017). Research by Todd, Leibtag, and Penberthy (2011) suggests that geographic price differences between healthier and less healthy foods may explain differences in health outcomes.

SNAP and Food Insecurity

The primary goal of SNAP is to alleviate food insecurity (box 1), defined as the lack of consistent access to adequate food to ensure active, healthy living for all household members (Anderson 1990). A significant public health concern, food insecurity can exacerbate underlying health problems. Food-insecure children are at least twice as likely as food-secure children to be in fair or poor health, are 1.4 times more likely to suffer from asthma (Gundersen and Ziliak 2015) and are more likely to be hospitalized (Cook et al. 2004). Food insecurity is associated with chronic disease in adults, including diabetes and poor glycemic control (Seligman et al. 2007; Seligman et al. 2010).

Strong evidence suggests that SNAP is meeting its central goal of reducing food insecurity (for example, Gundersen, Kreider and Pepper 2017; Kreider et al. 2012; and Swann 2017). Nevertheless,

SNAP participants have higher food insecurity rates than income-eligible people who do not receive benefits, in part reflecting the tendency of households to seek benefits when most in need. In 2015, SNAP participants had a food insecurity rate of 52.5 percent; those with incomes below 130 percent of the federal poverty level who did not receive SNAP had a food insecurity rate of 25.3 percent (Coleman-Jensen et al. 2016, table 8). Given that just over half of SNAP households are food insecure, we are interested in understanding how SNAP could be modified to raise participants into food security.

In this brief, we assess the adequacy of SNAP benefits by examining their efficacy in the context of food prices across the US. Research has shown that higher food prices are associated with higher rates of food insecurity. For example, a study by Gregory and Coleman-Jensen (2013) at the Economic Research Service found that an increase in a price of a TFP-like basket of food equal to about \$10 is associated with 2.5 percentage-point increase in household food insecurity, a 2.4 percentage-point increase in adult food insecurity, and a 3.1 percentage-point increase in child food insecurity. The authors further estimate that SNAP households living in places with the highest quartile of food prices are between 8 and 10 percentage points (between 15 and 20 percent) more likely to be food insecure than SNAP households living in areas with the lowest quartile of food prices. Because the primary goal of SNAP is to alleviate food insecurity, the ongoing use of a standard national maximum benefit that does not capture the cost of a meal in most counties suggests that the program is not structured to fully achieve its objectives. The adequacy of the SNAP benefit is particularly important given that approximately 37 percent of all SNAP households have zero net income, meaning that they have no other resources available for food purchases (USDA 2017).

BOX 1

How Is Food Security Measured?

Food insecurity in the United States is measured through questions in the Core Food Security Module (CFSM), part of an annual supplement to the Current Population Survey. The CFSM includes 18 questions for households with children and a subset of 10 questions for households without children. Examples of questions include “I worried whether our food would run out before we got money to buy more” (the least severe item), “Did you or the other adults in your household ever cut the size of your meals or skip meals because there wasn’t enough money for food?”, “Were you ever hungry but did not eat because you couldn’t afford enough food?”, and “Did a child in the household ever not eat for a full day because you couldn’t afford enough food?” (the most severe item for households with children).^a Each question is qualified by the stipulation that the problem was caused by lack of money.

Under the official definition established by the USDA, a response is labeled affirmative if the answer is “yes” (rather than “no”) or “sometimes” or “often” (rather than “never”). Based on their responses to the CFSM, households are placed into three food insecurity categories. A household is food secure if it responds affirmatively to two or fewer questions; low food secure if it responds affirmatively to three to seven questions; and very low food secure if it responds affirmatively to eight or more questions. A household is said to be food insecure if it is either low food secure or very low food secure.

^a See appendix A for the complete list of questions.

Data and Methods

We construct county-level estimates of the adequacy of SNAP benefits in the following manner.

Establishing the SNAP per Meal Benefit

We first establish the SNAP per meal benefit for 2015, the most recent year for which we can access county-level food price data. The amount of SNAP benefits each person or family receives depends on various factors, including the size of the household, its gross income level, and the expense deductions the household may be able to take that lower the income used to determine the benefit amount benefit.¹⁰ Individuals or families with zero net income are entitled to the maximum benefit for their household size; those with more income receive a prorated monthly benefit. Because we are particularly interested in how well the *maximum* benefit can help people meet the actual cost of a meal in their community, we take an average of the maximum benefit each household size can receive, adjusted for the proportion of each household size among those enrolled in SNAP in 2015. We then divide the monthly benefit by the typical number of meals we assume people consume each month (3 meals a day x 31 days, or 93 meals). We arrive at a per meal maximum benefit of \$1.86. This overstates the per meal SNAP amount available to SNAP participants who do not qualify for the maximum benefit. In 2015, about 40 percent of SNAP households received the maximum monthly allotment (USDA 2016).¹¹

Calculating the Average Cost of a Low-Income Meal in the Continental US

We begin with estimates from the Current Population Survey of the amount that low-income, food-secure households are spending on food each week. Because people with higher incomes have more resources to spend on food, we restrict our analysis to people in households with incomes at or below 130 percent of the federal poverty level, which is roughly equivalent to the SNAP eligibility threshold for income before deductions (gross income). We have also chosen to use only responses from individuals who are “food secure” based on their answers to standard questions in an annual supplement to the Current Population Survey. Our reasoning is that “food insecure” families are likely underspending on food, even for a TFP meal, because of limited resources. We divide weekly food expenditures for respondents by the typical number of meals we expect people would eat in a week (3 meals a day x 7 days a week). When calculating a national average meal cost across counties, we weight the county meal costs by the number of SNAP participants, based on Census Bureau Small Area Income and Poverty Estimates Program in 2015.¹² On average, the national cost of a meal for households meeting our criteria is \$2.36 in 2015.

Adjusting the Average Low-Income Meal Cost for County Food Prices

We adjust the national per meal cost for the relative prices paid for the TFP market basket in each county in the US (excluding Alaska and Hawaii). Our source for a county-level food price index is a unique dataset from Feeding America's annual *Map the Meal Gap* study,¹³ which incorporates food price data contributed by Nielsen¹⁴ to estimate the local meal cost (Gundersen et al. 2017). Nielsen analyzes nationwide sales data, including in-store scanning data and Homescan data, from Universal Product Code-coded fixed-weight food items and assigns each item to one of the 26 food categories in the TFP (for more details about TFP, see Carlson et al. 2007). These data are then weighted to the TFP market basket based on pounds purchased per week by age and gender. For the current analysis, we examine pounds purchased by men ages 19 to 50. Although other Thrifty Food Plans for different ages and/or genders would produce different total market basket costs, relative pricing between counties (our goal for this analysis) is not affected. The total market basket (including any applicable state and county taxes) is then translated into an adjustment factor that can be applied to any dollar amount. This adjustment differs by county, revealing differences in food costs. We then consider, by county,¹⁵ the gap between the maximum benefit and the average meal cost. That difference measures the amount SNAP benefits per meal would need to increase to fully meet meal costs.

Categorizing Counties by Geography

We designate each of the 3,108 counties as either rural (63 percent) or urban (37 percent). Rural counties are those that meet the US Office of Management and Budget criteria for nonmetropolitan areas; urban counties reflect the metropolitan definition. (In reality, many counties contain a combination of urban and rural populations.) This approach follows the convention used in Feeding America's annual *Map the Meal Gap* study, which also provides county- and congressional district-level data on the number and household income levels of food-insecure populations that can complement the data in this report (Gundersen et al. 2017). For our analysis, we designate the top 10 percent of counties based on the gap between county-level meal costs and SNAP meal benefit as "high-cost counties."

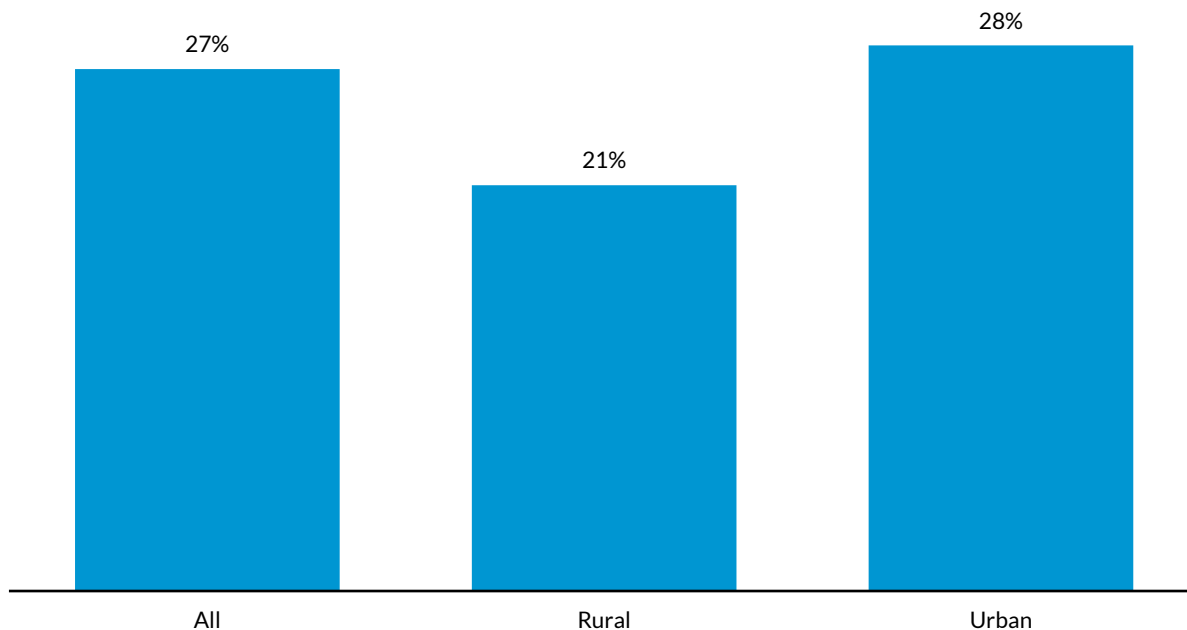
Findings

The average cost of a meal across the continental US and DC is \$2.36, 27 percent higher than the maximum SNAP benefit per meal of \$1.86. The maximum SNAP benefit does not cover the cost of a meal in 99 percent of US continental counties and DC.¹⁶ For families with no net income, the SNAP benefit is not sufficient to fully cover the cost of a minimally adequate diet in 3,086 of the total 3,108 counties.

Both urban and rural counties are affected. In rural counties, the average cost of a low-income meal is 21 percent higher than the SNAP benefit per meal; in urban counties, the shortfall is 28 percent (figure 1). Like the national shortfall percentage, meal cost shortfall averages by urban and rural designation are calculated to reflect the relative percentage of SNAP participants in each type of county.

FIGURE 1

SNAP Benefit Shortfall by County Type



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Source: Author calculations, 2015 Census Bureau estimates of SNAP participation by county; Feeding America's Map the Meal Gap data, including Nielsen county-level food price data, adjusted for state and local taxes and OMB geographic classifications; 2015 USDA maximum benefit allotments.

In 2015, the 20 counties with the largest gap between average meal cost and SNAP benefit include high-cost urban areas such as New York, San Francisco, and Alexandria, VA, as well as smaller rural counties, including some with significant tourism sites, such as Blaine County, ID; El Dorado County, CA; and Leelenau County, MI (table 1). In these 20 counties, average low-income meal costs range from \$3.13 to \$4.39—68 to 136 percent higher than the SNAP per meal benefit.

TABLE 1

20 Counties with the Biggest Gap between the Maximum SNAP per Meal Benefit and Average Low-income Meal Costs

County, State	Total SNAP participants	Low-Income Meal cost	Meal cost minus SNAP benefit	Urban/rural designation
Crook County, Oregon ¹⁷	5,160	\$4.39	\$2.53	Rural
New York County, New York	227,220	\$3.96	\$2.10	Urban
Leelanau County, Michigan	1,580	\$3.87	\$2.01	Rural
Nevada County, California	6,480	\$3.56	\$1.70	Rural
Klickitat County, Washington	2,570	\$3.54	\$1.68	Rural
Calaveras County, California	3,760	\$3.37	\$1.51	Rural
Blaine County, Idaho	1,090	\$3.35	\$1.49	Rural
El Dorado County, California	10,940	\$3.29	\$1.43	Urban
San Francisco County, California	43,390	\$3.28	\$1.42	Urban
Bristol County, Rhode Island	4,140	\$3.25	\$1.39	Urban
Teton County, Wyoming	350	\$3.25	\$1.39	Rural
Tuolumne County, California	5,190	\$3.22	\$1.36	Rural
San Benito County, California	6,080	\$3.20	\$1.34	Urban
Pacific County, Washington	4,670	\$3.20	\$1.34	Rural
Routt County, Colorado	680	\$3.16	\$1.30	Rural
Jefferson County, Washington	3,730	\$3.16	\$1.30	Rural
Marin County, California	8,870	\$3.14	\$1.28	Urban
Mendocino County, California	10,310	\$3.13	\$1.27	Rural
Summit County, Colorado	760	\$3.13	\$1.27	Rural
Alexandria City, Virginia	6,900	\$3.13	\$1.27	Urban

Source: Author calculations, 2015 Census Bureau SAIPE estimates of SNAP participation by county; Feeding America’s Map the Meal Gap data, including Nielsen county-level food price data, adjusted for state and local taxes and OMB geographic classifications; 2015 USDA maximum benefit allotments.

Share of Counties with Largest Differences in Cost per Meal versus SNAP Meal Benefit

We also examine the 10 percent of counties in the US with the largest gap between average meal costs and the SNAP maximum per meal benefit.¹⁸ Key findings from the analysis include the following:

- This highest-cost group of 310 counties spans 40 states and DC. The average cost per meal among this group is \$2.70, 45 percent more than the SNAP per meal benefit.
- California had the most counties in the highest-cost group with 30, followed by Florida with 27, Colorado with 25, Virginia with 20, and New York with 19.
- High food costs are not necessarily an urban phenomenon; in fact, 56 percent of the counties in the highest-cost group are rural. Transportation costs, a smaller population over which to spread costs, a lack of food stores, and tourism in some areas may contribute to higher food costs in rural areas.

Monthly SNAP Benefit Shortfall

Another way to think about the gap between the SNAP per meal benefit and the average cost of a meal is to examine how the shortfall accumulates over of a month, which is the period for which a SNAP allotment is given.

- Using the national average meal cost gap, the SNAP benefit falls short of meeting monthly costs by \$46.50 ($\$0.50 \text{ a meal} \times 3 \text{ meals a day} \times 31 \text{ days}$).
- In the highest-cost county group, the monthly shortfall is \$82.04.

Counties Where the SNAP per Meal Benefit Is Sufficient

The current SNAP benefit per meal fully meets the meal costs in less than 1 percent of counties in the US. Thirteen of these 22 counties have SNAP benefits that are less than 5 percent higher than the average meal cost. Eighteen counties with sufficient SNAP benefits are in Texas, three are in Indiana, and one is in Ohio. The lowest average meal cost in our dataset is in Maverick County, TX, at \$1.60 (a positive difference of about 9 percent).

Discussion and Policy Implications

In discussions about SNAP benefit adequacy, it is sometimes argued that SNAP is not intended to meet the full costs of a family's food budget. True, the program design anticipates that participating families will contribute additional resources to their household food budget. But approximately 4 in 10 households have zero net income, either because they have no household income or because their qualifying income is reduced to zero after eligible expense deductions are taken into account. If SNAP does not cover the TFP, people in such households will be at high risk of experiencing hunger and food insecurity. This analysis suggests that even the maximum SNAP benefit is not sufficient to cover the cost of the TFP in nearly all US counties and that differences in food prices can significantly alter the utility of the program based solely on where a family lives. This analysis further confirms that food price affects a wide variety of communities—small and large, urban and rural, and in all geographic regions of the continental US—making it a concern to policymakers and stakeholders across the country.

Recent policy proposals, such as the administration's fiscal year 2018 and 2019 budgets (OMB 2017, 2018), have focused on reducing resources for SNAP. The projected revenue shortfalls anticipated in the wake of the Tax Cuts and Jobs Act of 2017 will likely increase pressure on safety net programs such as SNAP.¹⁹ However, consistent evidence has demonstrated that SNAP is a government program that works: it reduces food insecurity in adults and children (Gundersen, Kreider, and Pepper 2017; Swann 2017), and it has been shown to improve long-term health outcomes among children who receive benefits when they are young (Almond, Hoynes, and Schanzenbach 2011; Hoynes, Schanzenbach, and Almond 2016). It also helps low-income families meet basic needs by augmenting their purchasing power and smoothing shocks that arise from economic cycles and the instability of individual household income (Ziliak 2015). More broadly, SNAP stabilizes the economy by

counteracting downturns in the business cycle that diminish purchasing power (Ganong and Liebman 2013).

This body of evidence suggests that we may not be asking the right questions: rather than reducing resources to SNAP, we can question whether the current design of the program is adequate. A 2013 report from an expert committee at the Institute of Medicine concluded that the benefit design is not adequate (Caswell and Yaktine 2013), and others have recently explored ideas for improving SNAP benefits. Ziliak (2016) argues that among the design problems with the TFP are the failure of the underlying assumptions to account for the time needed to prepare meals at home, the lack of attention to dietary needs of adolescent household members, and the failure to address geographic variations in cost. Ziliak suggests a multistage plan for improving SNAP adequacy that begins by increasing the TFP amount 20 percent and then proceeds to more fundamental readjustments. Ziliak's proposed adjustment is similar our estimate of the average gap nationally between per meal costs and the SNAP meal benefit, but it would represent only a first step in addressing the wide geographic variation we document. Gundersen, Kreider, and Pepper (2018) also suggest increasing SNAP benefits, basing their analysis on households' reports of the dollars needed to be food secure. Under their arguably most implementable plan, Gundersen and colleagues find that an across-the-board weekly increase in SNAP benefits of \$42 per household would lead to a 61.8 percent decline in food insecurity at a cost of \$27.0 billion.

Our brief explores yet another important way that SNAP benefits can be assessed for adequacy: by taking into account food price variations among the communities where program participants live. This analysis isolates one policy lever: the ineffectiveness of the maximum SNAP allotment to respond to the realities of local food prices. It is one component of a broader strategy for ensuring that SNAP can continue its mission of reducing food insecurity by supporting the purchasing power of low-income families.

Appendix A

Questions from the CPS Core Food Security Module to Assess the Food Security of Households (Coleman-Jensen et al. 2016):

1. "We worried whether our food would run out before we got money to buy more." Was that often, sometimes, or never true for you in the last 12 months?
2. "The food that we bought just didn't last and we didn't have money to get more." Was that often, sometimes, or never true for you in the last 12 months?
3. "We couldn't afford to eat balanced meals." Was that often, sometimes, or never true for you in the last 12 months?
4. In the last 12 months, did you or other adults in the household ever cut the size of your meals or skip meals because there wasn't enough money for food? (Yes/No)
5. (If yes to question 4) How often did this happen—almost every month, some months but not every month, or in only 1 or 2 months?

6. In the last 12 months, did you ever eat less than you felt you should because there wasn't enough money for food? (Yes/No)
7. In the last 12 months, were you ever hungry, but didn't eat, because there wasn't enough money for food? (Yes/No)
8. In the last 12 months, did you lose weight because there wasn't enough money for food? (Yes/No)
9. In the last 12 months, did you or other adults in your household ever not eat for a whole day because there wasn't enough money for food? (Yes/No)
10. (If yes to question 9) How often did this happen—almost every month, some months but not every month, or in only 1 or 2 months?

(Questions 11–18 were asked only if the household included children age 17 or under)

11. “We relied on only a few kinds of low-cost food to feed our children because we were running out of money to buy food.” Was that often, sometimes, or never true for you in the last 12 months?
12. “We couldn't feed our children a balanced meal, because we couldn't afford that.” Was that often, sometimes, or never true for you in the last 12 months?
13. “The children were not eating enough because we just couldn't afford enough food.” Was that often, sometimes, or never true for you in the last 12 months?
14. In the last 12 months, did you ever cut the size of any of the children's meals because there wasn't enough money for food? (Yes/No)
15. In the last 12 months, were the children ever hungry but you just couldn't afford more food? (Yes/No)
16. In the last 12 months, did any of the children ever skip a meal because there wasn't enough money for food? (Yes/No)
17. (If yes to question 16) How often did this happen—almost every month, some months but not every month, or in only 1 or 2 months?
18. In the last 12 months, did any of the children ever not eat for a whole day because there wasn't enough money for food? (Yes/No)

Notes

1. Taken from “SNAP National Level Annual Summary,” Food and Nutrition Service, last published February 2, 2018. For a broader review of SNAP, see Bartfeld et al. (2015).
2. See, for example, Bartfeld et al. (2015); Gundersen, Kreider, and Pepper (2017); Oliveira et al. (2018); Swann (2017); and Wheaton and Tran (2018).
3. SNAP is not expected to cover the full costs of a household's food budget unless that household has zero net income (Oliveira et al. 2018).
4. More information about the *Map the Meal Gap* study at Feeding America and the data sources are available at <http://map.feedingamerica.org/>.

5. The national cost of a meal is averaged across counties, weighted by the number of SNAP participants in each county in 2015.
6. Taken from “SNAP National Level Annual Summary,” Food and Nutrition Service, last published February 2, 2018. For a broader review of SNAP, see Bartfeld et al. (2015).
7. “Supplemental Nutrition Assistance Program (SNAP)—Am I Eligible for SNAP?” US Department of Agriculture, Food and Nutrition Service, accessed February 12, 2018. There are some exceptions: households with at least one elderly or disabled member, for instance, are not required to meet this test.
8. The allowable deductions include a standard deduction for all households; a 20 percent earned income deduction; a dependent care deduction when care is necessary for work, training, or education; a child support payments deduction; a medical costs deduction for elderly and disabled people; and an excess shelter cost deduction.
9. The subtraction of 30 percent is tied to an assumption adopted when the Food Stamp program began that households spent about one-third of their incomes on food. Since then, the costs of housing, child care, and other basic needs have become more prominent in most household budgets.
10. For example, households may be eligible for an excess shelter cost deduction if shelter expenses exceed half the household’s income after other deductions.
11. The average SNAP per meal cost for all participants was approximately \$1.39 in 2015. If we used this number, our analysis would reveal a more significant difference between the average meal costs in US counties and the SNAP per meal benefit.
12. See <https://www.census.gov/programs-surveys/saipe.html>.
13. More information about the *Map the Meal Gap* study at Feeding America and the data sources are available at <http://map.feedingamerica.org/>.
14. Nielsen is not responsible for, had no role in, and was not involved in analyzing and preparing the results reported herein.
15. We do not include counties in Hawaii or Alaska for these analyses.
16. Analysis does not include Hawaii and Alaska.
17. Crook County, Oregon, has had the highest average meal cost over multiple years of the *Map the Meal Gap* analysis. However, small rural counties may have relatively few outlets from which to collect food cost data; therefore, results for these counties may need to be interpreted with some caution.
18. The full set of county estimates are available on the Urban Institute’s interactive map based on this research, “Does SNAP Cover the Cost of a Meal in Your County?”
19. William G. Gale, “Who Will Pay for the Tax Cuts and Job Act?” *TaxVox* (blog), Urban-Brookings Tax Policy Center, January 2, 2018.

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