

# What is the cost of a healthy food basket in the Republic of Ireland in 2018?

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# Executive summary

## Aim

This research examines the cost of the Minimum Essential Standard of Living (MESL) Healthy Food Basket for 2018.

## Method

This data is based on the Vincentian Partnership for Social Justice's ongoing MESL research, which produced a negotiated consensus on what people regarded as essential for a socially acceptable minimum standard of living for 6 households in urban and rural areas. The food basket is part of a MESL and identifies a food basket that everyone should be able to afford and is nutritious. The 2018 basket costs were updated by applying the Republic of Ireland Consumer Price Index (CPI) and compared to income for households.

## Key findings

- The average weekly cost of a minimum healthy food basket in 2018 has fallen by 4.4% from 2016, see Table 1.
- Low-income households need to spend between 14% and 33% of their take-home income to buy a healthy minimum essential food basket in 2018, see Table 2.
- The cost of the food basket depends on household composition.
  - Food costs rise as children grow older. The cost of feeding a teenager is more than double the cost of feeding a pre-school child.
  - Households with a teenager, reliant on social welfare, would need to spend 30% of their take-home income to meet the cost of an MESL healthy food basket. Households with younger children, reliant on social welfare, would need to spend 25% of their income. When in minimum wage employment, this improves to 24% and 20% of take-home income, respectively, see Table 2.
- The MESL Healthy Food Basket includes allocations for occasional 'café, take-away, etc.', and to provide for extra visitors. These allocations ensure that the social and cultural aspects of food are reflected, and that households can participate in activities that are considered to be part of everyday life.
- This research highlights the challenges when trying to balance buying a healthy food basket with other weekly household expenses. Low-income families may sacrifice a healthy diet given other competing budget demands.

Meat, breads & cereals, dairy products, fruit, and vegetables account for the largest share of the food basket.

Households dependent on social welfare spend a larger percentage of take home income on the food basket compared to households with a minimum wage employed adult.

**Table 1: Comparison of cost of food (€) basket per week in 2016 and 2018 for 6 household types**

Household type	Cost of food basket (€/ week)			
	2016		2018	
	Urban	Rural	Urban	Rural
2-parent & 2-children (pre-school & primary school)	121	133	116	128
2-parent & 2-children (primary & secondary school)	146	160	139	153
1-parent & 2-children (pre-school & primary school)	93	101	89	97
Single adult (working-age, living alone)	55	51	53	49
Pensioner (female, living alone)	61	64	58	61
Pensioner couple	80	86	76	83

**Table 2: Comparison of food basket per week as a percentage of household take-home income in 6 household types with different income scenarios in 2016 and 2018**

		Food as a % of take-home income			
		2016		2018	
Household type	Income scenarios	Urban	Rural	Urban	Rural
2-parent & 2-children (pre-school & primary school)	Social welfare scenario	28	30	25	28
	National minimum wage employment scenario	21	23	20	22
2-parent & 2-children (primary & secondary school)	Social welfare scenario	34	36	30	33
	National minimum wage employment scenario	25	28	24	26
1-parent & 2-children (pre-school & primary school)	Social welfare scenario	29	31	26	28
	National minimum wage employment scenario	15	16	14	15
Single adult (working-age, living alone)	Social welfare scenario	29	27	27	25
	National minimum wage employment scenario	17	15	15	14
Pensioner (female, living alone)	Contributory pension	23	25	21	22
	Non- contributory pension	24	26	22	23
Pensioner couple	Contributory pension, Qualified adult	20	21	18	19
	Contributory & non-contributory pension	17	18	15	17
	Both non-contributory pension	17	19	16	17

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# 1 Introduction

“Food poverty” is defined as the inability to have an adequate and nutritious diet due to issues of affordability or accessibility<sup>(1)</sup>. One in ten households in the ROI are experiencing food poverty <sup>(2)</sup> . The cost of healthy food is a major contributing factor in people’s inability to access a healthy diet. Food poverty is multidimensional. It encompasses both the lack of access to a nutritionally adequate diet and the consequential impact on health and social participation.

Among the barriers to a healthy diet are competing pressures within a limited household budget and the unavailability of local stores that stock an adequate range of healthy foods. Rural areas and smaller urban towns may not have accessible transport to larger stores offering a wide range of healthy food items. Low literacy and food skills, lack of access to education and information on healthy eating are also contributing factors to an inadequate and unhealthy diet.

This study is the third to determine the cost of a “minimum essential food basket” for 6 household types across urban and rural Ireland. The first study in 2015 covered the period 2006 to 2014<sup>(3)</sup>. The second study in 2016 covered a 2 year timespan from 2014 to 2016<sup>(4)</sup>. This study also covers a 2 year timespan, from 2016 to 2018.

The research places an emphasis on ‘needs, not wants’, and produces comprehensive, transparent, itemised lists (of over 2,000 items, goods and services) detailing what is required to meet minimum needs and enable an acceptable minimum standard of living. A minimum essential standard of living (MESL) is not a poverty standard but is a level at which no one should be expected to live below.

Budgets specifying the actual average weekly cost of a minimum acceptable standard are compiled, producing MESL budgets for 90% of households across urban and rural Ireland.

Social inclusion is an important aspect of the food baskets, as spending on restaurants and extra for visitors are included in the cost. This ensures that the social and cultural aspects of food are reflected in the “healthy” food baskets and that the households are able to participate in activities and practices considered to be a part of everyday life.

In essence the MESL provides an alternative, and complementary, measure for assessing relative poverty – as understood in terms of ability to participate in normal activities and have a dignified minimum standard of living which is regarded as acceptable by society generally.

The MESL uniquely highlights the extent to which individuals and households can afford a standard of living which enables participation in the social and economic norms of Irish society. An income below the MESL threshold means individuals & households must choose which essentials to go without, in order to make ends meet.

Further information on the research, and the detailed MESL expenditure and income needs can be found on [www.budgeting.ie](http://www.budgeting.ie).



## 2 Objectives

1. To determine the cost of a Minimum Essential Standard of Living (MESL) Healthy Food Basket for 2018, and to present the cost as a proportion of the core minimum essential standard of living for 6 household types in the Republic of Ireland in both rural and urban areas:
  - 2-parent, 2-children (pre-school and primary school age)
  - 2-parent, 2-children (primary and secondary school age)
  - 1-parent, 2-children (pre-school and primary school age)
  - Single adult of working-age living alone
  - Pensioner, living alone
  - Pensioner couple
2. To provide a breakdown of the cost of the food basket by subcategory
3. To present the cost of the food basket as a percentage of household take-home income for;
  - Working-age households
    - Household dependent on social welfare payments only
    - One adult employed full-time and earning the National Minimum Wage (NMW)
  - Pensioner households
    - Contributory pension
    - Non- contributory pension
4. To analyse the cost of food for children

## 3 Methodology

The cost of a minimum essential food basket and the cost of the minimum essential standard of living for 6 household types was previously determined in 2015 and 2016. The costs for each household type were updated for 2017 and 2018 using the methodology previously described (3, 4). A brief overview is given below.

### **Cost of a minimum essential food basket**

The cost of the food basket for each of the 6 household types was updated in line with the Consumer Price Index (CPI) sub-indice rate for ‘food and non-alcoholic beverages’. This index showed a 12-month rate of change of -2.6% in March 2017 and -1.8% in March 2018. In the 24 months to March 2018, the cumulative change in the CPI rate for ‘food and non-alcoholic beverages’ was -4.4% (3). The total food costs presented represent the average weekly cost of the food basket, adjusted for inflation in food costs to March 2018.

### **Cost of a minimum essential food basket by sub-category**

In order to provide an in-depth analysis of the food basket, the cost is broken down into subcategories. There are 12 subcategories, 1 of which is an additional category of “snacks and treats” (which is not used by the CPI) and was created for the study (Table 3). The cost of each food item is first corrected for inflation and then categorised under an appropriate subcategory. For example, the cost of sausages was corrected for inflation using the CPI rate for “dried, salted or smoked meat” and categorised under the subcategory “meat”. Overall, 43 different inflation rates were applied to the items in the food baskets and recompiled into 13 categories. Given that the price of each item in the basket is adjusted at the granular level, using the most detailed CPI sub-indice available (COICOP 5 digit level classification), the total value of the sub-categories for a household listed here, may not equal the value of the total food basket (and the MESL generally).

**Table 3: Minimum Essential Standard of Living (MESL) healthy food basket sub-categories**

Breads and cereals	Sugar, jam and honey
Meat	Food products not classified elsewhere
Fish	Coffee, tea and cocoa
Milk, cheese and eggs	Mineral water, soft drinks and fruit and vegetable juices
Oils and fats	Snacks and treats
Fruit	Restaurants, cafes, fast food and takeaway food
Vegetables	

### **Cost of the minimum essential food basket as a proportion of core Minimum Essential Standard of Living (MESL)**

The MESL expenditure need presented is drawn from the consensual budget standards research ([www.budgeting.ie](http://www.budgeting.ie)). This research establishes the minimum expenditure needs for 90% of households in urban and rural Ireland. The ongoing research updates the MESL data annually, the data presented here is based on the 2018 MESL Update Report(5), which provides detailed analysis of the minimum needs of a wide range of household compositions.

All categories of core expenditure were adjusted using the appropriate inflation rates (4) to put the food baskets in the context of the overall cost of a MESL between 2016 and 2018. Core MESL excludes scenario variable costs – Housing, Childcare and the effect of secondary benefits. A breakdown of each household types core MESL expenditure need is provided in the appendix tables.

### **Cost of the minimum essential food basket as a proportion of household take-home income**

Income calculations are based on the current 2018 rates for National Minimum Wage, personal taxation and Social Welfare. The parameters for each scenario are listed in Table 4, and the details of the calculations for working-age and pensioners are provided in Appendix 2.

The social welfare income scenarios are based on the current 2018 rates, and assume full entitlement to payments relevant to the household scenario. It is assumed all social welfare dependent households are eligible for a full medical card. The employment scenario for the 2-parent households

is based on 1 adult in full-time (37.5 hours) employment and 1 stay-at-home parent; the scenario for 1-parent and 1-adult households is based on 1-adult in full-time (37.5 hours) employment. Income is considered as net household income, after tax (Pay-As-You-Earn Income Tax, Pay-Related Social Insurance and Universal Social Charge), and includes applicable social welfare supports e.g. child benefit. Means-tested social welfare supports included for households with children, e.g. Working Family Payment, One-Parent Family Payment, are included as applicable. A medical card means test applied in each scenario, following HSE Medical Card guidelines.

**Table 4: Social welfare income scenarios based on relevant household scenario**

<b>2-parent</b>	Jobseeker's benefit personal rate + qualified adult + qualified child, child benefit, Back to School Clothing and Footwear
<b>1-parent</b>	One-Parent Family Payment + Qualified Child, Child Benefit, Fuel Allowance, Back to School Clothing & Footwear
<b>Single adult</b>	Jobseeker's benefit personal rate
<b>Pensioner, living alone</b>	State pension (contributory) OR State pension (non-contributory) AND Living alone increase, Fuel Allowance, Telephone Support Allowance, Household Benefits Package
<b>Pensioner couple</b>	State Pension (Contributory & Qualified Adult) OR State Pension (Contributory & Non-Contributory) OR State Pension (Both Non-Contributory) AND Fuel Allowance, Household Benefits Package

## Cost of food for a child

The cost of a child at 3 different stages of childhood: pre-school, primary school and secondary school ages, was explored. The direct cost of a child focuses on expenses that can be solely attributed to the child, such as food and clothing, it excludes costs shared in common with parents, such as heating. In order to determine the food costs for a child, part of the cost of the household food basket is allocated to each individual in the household. This proportion is calculated on the basis of the Nelson food scale, which is itself based on research establishing the distribution of food intake across family members (6). This cost is presented both in monetary terms and as a percentage of the cost of the minimum essential standard of living core items. For more information see

[www.budgeting.ie/download/pdf/cost\\_of\\_a\\_child\\_full\\_report.pdf](http://www.budgeting.ie/download/pdf/cost_of_a_child_full_report.pdf)

# 4 Results

## Cost of minimum essential food basket in 2018

The cost of a minimum essential food basket for 6 household types in the Republic of Ireland (urban and rural) is presented in Table 5. A breakdown of MESL healthy food trends from 2012- 2018 is given in Appendix 3.

- Between 2016 and 2018 the cost of a food fell by an average of 4.4%.
- Minimum food costs for a 2-parent household with a primary and second level age child are the most expensive, emphasising the additional minimum needs (and costs) associated with children aged 12 and over.
- The minimum food basket costs more in a rural area, an additional 9.5% for households with children and 6 – 8% more for pensioner households.
- In rural areas households need to purchase certain perishable food items in more expensive local shops, due to distance from larger grocery stores (with lower prices). Rural pensioner households expressed the need to buy more food locally, including a small proportion of their fruit and vegetables.
- The minimum food costs for the working-age single adult household type are the least expensive. In this case, the urban food basket is more expensive than the rural food basket, costing €53 and €49 respectively.
- Food represents 17-26% of the core Minimum Essential Standard of Living (MESL) expenditure need.
- Food is the most expensive category of core MESL household expenditure for all urban and most rural household types, with the exception of single adult where transport costs were higher.

**Table 5: Cost of a minimum essential food basket (2018) for 6 household types for both urban and rural households as a % of core Minimum Essential Standard of Living (MESL)**

Household type	Core MESL costs (€/ week)		Food basket cost (€/ week)		Food basket costs as a % MESL	
	Urban	Rural	Urban	Rural	Urban	Rural
2-parent & 2-children (pre-school & primary school)	463	562	116	128	25	23
2-parent & 2-children (primary & secondary school)	542	639	139	153	26	24
1-parent & 2-children (pre-school & primary school)	349	419	89	97	26	23
Single adult (working-age, living alone)	235	291	53	49	22	17
Pensioner (female, living alone)	242	313	58	61	24	20
Pensioner couple	313	387	76	83	24	21

## **Cost of food basket as a proportion of household take-home income**

Table 6 summarises the percentage of household net take-home income that is required for an MESL food basket for 6 urban and rural households with different income scenarios.

- The cost of the minimum food basket represents a significant proportion of household take-home income, 14-33%. The food cost represents a smaller proportion of household take-home income when in employment (due to higher household income), compared to those dependent on social welfare only.
- For working-age social welfare dependent households, the cost of the MESL food basket represents 25– 33% of household take-home income.
- For working-age employed households, the same minimum food basket represents a much smaller proportion of take-home income: 14%-26%.
- There is a significant difference in the cost of the food basket as a proportion of household take-home income, when a pensioner couple is compared to a pensioner living alone (both household types receiving the non-contributory pension). A pensioner couple needs to spend at least 15% of their take-home income on an MESL food basket, while MESL food costs for a pensioner living alone amount to at least 21% of income.
- For a 1-parent, 2-child (pre-school and primary school) household dependent on social welfare, the cost of a healthy food basket represents 28% of household take-home income. The same food costs represent proportionately less of household take-home income, 15%, when the adult is in full-time NMW employment.
- The cost of a healthy food basket for the 2-parent household with an older child demands the highest proportion of household take-home income i.e. one third of this household type's social welfare income, or a quarter of household take-home income when in NMW employment.
- For a pensioner living alone, the proportion of take-home income required for the cost of an MESL food basket is high. The share of take-home income needed to meet the cost is only marginally different when living in an urban or rural area, and when reliant on either Contributory or Non-Contributory State Pension. In all cases, minimum food costs require in excess of 20% of household take-home income.

In relation to the proportion of household take-home income required for a MESL food basket from 2016 to 2018 it is clear that:

- Overall, the proportion of household take-home income required for a MESL food basket decreased in the 2 year period between 2016 and 2018 for both urban and rural households, in all scenarios.
- The proportion of take-home income required to meet minimum food costs has reduced from 15%- 36% in 2016 to 14%- 33% in 2018.

Factors contributing to change in proportion of take-home income required for an MESL food basket include both:

- A decrease in average food prices over the 2 year period: the cost of the MESL Healthy Food Basket reduced by 4.4% between 2016 and 2018.
- An increase in household income for the scenarios examined;
  - The national minimum wage increased from €9.15 to €9.55 per hour between 2016 and 2018
  - There have been increases to primary social welfare payments, including a combined €10 increase in the maximum rate of weekly payments for 1-Parent Family Payment, Jobseekers, and the State Pension rates
  - There have also been adjustments to secondary supports and to in-work income supports for households with children in lower paid employment.



**Table 6: Cost of a minimum essential food basket (2018) for 6 household types for both urban and rural households as a % of net take-home income**

Income scenario		Net take-home income (€/ wk)	Food basket cost as a % of net take-home income	
			Urban	Rural
2-parent & 2-children (pre-school & primary school)	Social welfare scenario	460	25	28
	NMW employment scenario	581	20	22
2-parent & 2-children (primary & secondary school)	Social welfare scenario	465	30	33
	NMW employment scenario	586	24	26
1-parent & 2-children (pre-school & primary school)	Social welfare scenario	340	26	28
	NMW employment scenario	650	14	15
Single adult (working-age, living alone)	Social welfare scenario	198	27	25
	NMW employment scenario	343	15	14
Pensioner (female, living alone)	Contributory pension	278	21	22
	Non-contributory pension	266	22	23
Pensioner couple	Contributory pension, qualified adult	428	18	19
	Contributory & non-contributory pension	498	15	17
	Both non-contributory pension	487	16	17

## Cost of minimum essential food basket by sub-category

To provide further insight into the composition of the healthy food basket, and the factors influencing changes in minimum food costs, a breakdown of the cost of the basket by sub-category is presented in Table 7. The breakdown of expenditure in rural and urban areas is given in Appendix 4.

- Meat, bread & cereals, dairy products, fruit, and vegetables, generally account for between  $\frac{3}{4}$  and  $\frac{4}{5}$  of the overall minimum food costs. The working age single adult and pensioner living alone household types are the exception, where these categories account for 60–65% of minimum food costs.
- These categories are amongst the largest areas of food expenditure for all household types, in keeping with the research from previous years.
- Meat continues to represent the largest share of the food basket cost (except for the urban female pensioner living alone, where the largest cost is vegetables). Meat accounts for 16–31% of the household's MESL food basket cost, and the combined cost of fruit and vegetables represents a further 21–29% of the cost.
- A household with an older child has higher minimum food costs in all categories, again reflecting the cost of the additional needs for this age group.
- The average change in food costs was -4.4%. Within this average change, some categories of food have increased in cost while others have declined.
- Food prepared outside of the home, café, deli, takeaway etc. increased by 3.4% over the 2 year period.
- The sub-categories that experienced the largest declines in prices are 'Sugar, jam, honey, etc.' (-9.8%) and 'fish' (-6.4%), over the 2 year period. The former category ('sugar, jam etc.') makes up less than 1% of a healthy food basket, and consequently has a negligible impact on the change MESL food basket.

**Table 7: Cost per week of minimum healthy food basket by sub-category for 6 household types in euros and as a percentage of MESL food basket**

Household type	2-parent, 2-child pre-school & primary school		2-parent, 2-child primary & secondary school		1-parent, 2-child pre-school & primary school		Single adult - working-age, living alone		Pensioner, female, living alone		Pensioner couple	
URBAN	(€)	% of basket	(€)	% of basket	(€)	% of basket	(€)	% of basket	(€)	% of basket	(€)	% of basket
Bread and cereals	15.40	13	18.15	13	11.68	13	4.63	9	6.96	12	7.47	10
Meat	28.23	24	33.07	24	23.50	26	12.32	23	9.32	16	22.81	30
Fish	6.53	6	7.54	5	4.89	5	2.85	5	2.54	4	3.46	5
Milk, cheese and eggs	17.49	15	19.94	14	11.89	13	3.98	7	3.70	6	6.56	9
Oils and fats	2.40	2	2.76	2	1.77	2	1.41	3	1.41	2	1.74	2
Fruit	12.47	11	15.09	11	9.63	11	6.50	12	6.10	11	5.47	7
Vegetables	18.47	16	21.76	16	14.96	17	4.77	9	10.72	19	11.05	15
Sugar, jam, honey	0.50	0	0.58	0	0.40	0	0.19	0	0.19	0	0.21	0
Food products n.e.c.	2.24	2	2.62	2	1.86	2	2.03	4	1.73	3	1.07	1
Coffee, tea & cocoa	2.03	2	2.20	2	0.81	1	1.95	4	2.42	4	2.92	4
Soft drinks, juices	3.59	3	4.23	3	3.10	3	1.53	3	0.84	1	1.68	2
Snacks & treats	3.14	3	3.76	3	2.22	2	0.81	2	2.40	4	2.15	3
Cafes, take-away, etc.	3.84	3	8.58	6	2.28	3	10.87	20	0.00	0	0.00	0
Extra for visitors	0.00	0	0.00	0	0.00	0	0.00	0	9.42	16	9.42	12

RURAL	(€)	% of basket	(€)	% of basket	(€)	% of basket	(€)	% of basket	(€)	% of basket	(€)	% of basket
Bread and cereals	19.17	15	22.52	15	14.52	15	4.64	10	7.89	13	9.33	11
Meat	33.47	26	38.89	25	26.30	27	9.56	20	11.33	18	25.87	31
Fish	6.53	5	7.54	5	4.89	5	1.93	4	2.54	4	3.46	4
Milk, cheese and eggs	19.92	15	22.66	15	13.25	14	4.39	9	4.13	7	7.39	9
Oils and fats	2.40	2	2.76	2	1.77	2	1.41	3	1.41	2	1.74	2
Fruit	12.47	10	15.09	10	9.63	10	6.50	14	6.28	10	6.72	8
Vegetables	18.47	14	21.76	14	14.96	15	4.77	10	10.91	18	11.23	14
Sugar, jam, honey ...	0.50	0	0.58	0	0.40	0	0.19	0	0.19	0	0.21	0
Food products n.e.c.	2.24	2	2.62	2	1.86	2	2.03	4	1.73	3	1.07	1
Coffee, tea and cocoa	2.86	2	3.28	2	2.05	2	2.38	5	2.51	4	2.23	3
Soft drinks, juices ...	3.59	3	4.23	3	3.10	3	1.53	3	0.84	1	1.68	2
Snacks & treats	3.14	2	3.76	2	2.22	2	0.81	2	2.40	4	2.15	3
Cafes, take-away, etc.	3.83	3	8.56	6	2.30	2	5.60	12	0.00	0	0.00	0
Extra for visitors	0.00	0	0.00	0	0.00	0	€54	3	9.45	15	9.42	11

The social aspects of food are important for all household types, and this is especially the case for single individual household types. Food poverty is multi-dimensional, it encompasses both the lack of access to a nutritionally adequate diet, and the consequential impact on health and social participation.

The MESL Healthy Food Basket includes allocations for occasional 'café, take-away, etc.', and to provide 'extra for visitors'. These allocations ensure that the social and cultural aspects of food are reflected in the healthy food baskets, and the households can participate in activities and practices considered a normal part of everyday life. The priority attached to the social aspects of food is reflected by the fact that the members of the public who participated in the focus groups to discuss minimum needs came to a consensus that these costs are a minimum need, and reflect additional social inclusion costs associated with living alone. The focus group participants regarded it as essential for individuals to be in a position to afford to host family or friends for a drink or a meal once a month; this is a necessary component of an acceptable minimum standard of living.

- The working-age single adult's social eating costs are highest, as a proportion of overall food costs. It represents 20% of food expenditure in an urban area and 15% in a rural area.
- Expenditure on 'extra for visitors' is also included for pensioner household types, and represents approximately €10 of food costs per week.

## Food costs by child age-group

The cost of a child's minimum food needs and the proportion of a household's minimum food basket attributable to a child, by age are presented for three stages of childhood: pre-school, primary school and secondary school age (Table 8).

**Table 8: MESL core and food expenditure by child age-group (€/ wk)**

		Pre-school	Primary	Secondary
URBAN	Food (€)	22.13	34.19	45.44
	MESL Other Costs (€)	25.78	46.10	81.31
	Total MESL Core (€)	47.91	80.29	126.75
	Food % MESL Core	46.2	42.6	35.9
RURAL	Food (€)	24.19	37.15	49.12
	MESL Other Costs (€)	22.31	44.45	74.16
	Total MESL Core (€)	46.50	81.60	123.28
	Food % MESL Core	52.0	45.5	39.8
INCOME	Child Benefit (€)	32.31	32.31	32.31
	Qualified Child Increase (€)	31.80	31.80	31.80
	Back to School (€)	0.00	2.40	4.81
	Total Social Welfare (€)	64.11	66.51	68.92
Food as % of take-home income	Urban	35	51	66
	Rural	38	56	71

- Food costs for a child increase as the child gets older, resulting in significant costs for a house with an older child, 12 and over, of second level age.
- A minimum essential food basket, for a teenager in an urban area, is 33% more expensive than a primary school age child, and more than double (105%) a pre-school age child's MESL food costs, per week.
- Food remains the largest core MESL cost for the 3 child age-groups examined.

### Pre-school age

- Food expenditure as a percentage of core MESL costs, in an urban and rural area, are 46% and 52% respectively. Other core MESL costs are lower in a rural area at this stage of childhood, and therefore food represents a larger proportion of spending.
- This age-group has the lowest food costs of the age-groups considered.

### Primary school age

- Food represents between 43% and 46% of core MESL expenditure, for urban and rural households respectively.
- As expected, food costs rise for this age-group. When compared with a pre-school age child food costs 54% more per week.

### Second-level age

- In 2018, the cost of an MESL healthy food basket for this age-group was €45.44 in urban households. This is €11.25 more than a primary school age child and €23.32 more than for a pre-school age child.

Table 8 also compares the MESL Food cost for each age-group, to the weekly value of child related social welfare income supports.

- As child income supports have increased in recent years, and food costs have declined, the cost of the minimum food basket accounts for a reduced percentage of child related payments.
- The primary child income supports, Child Benefit and the Qualified Child Increase, are paid at the same rate for all age-groups. Consequently, the higher costs for an older child's minimum food need require a notably larger proportion of income. (This is the case in 2018, however a higher rate of Qualified Child Increase is to be introduced for children aged 12 and over in March 2019.)
- The combined weekly value of child income supports exceeds the cost of the food basket for the 3 child ages examined. Households with children also face other costs – including clothing, education and social inclusion – and the cost of meeting the minimum needs of the household overall.

## 5 References

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# 6 Appendices

## Appendix 1: Methodology

Income calculations are based on the current 2018 rates for National Minimum Wage, personal taxation and Social Welfare.

The parameters for each scenario are listed below, and the details of the calculations are provided in Tables 13 & 14 in appendices, pages 32-34.

The social welfare income scenarios are based on the current 2018 rates, and assume full entitlement to payments relevant to the household scenario:

1. 2-parents - Jobseeker's benefit personal rate + Qualified Adult + Qualified Child, Child Benefit, Back to School Clothing & Footwear
2. 1-parent - One-Parent Family Payment + Qualified Child, Child Benefit, Fuel Allowance, Back to School Clothing & Footwear
3. Single adult - Jobseeker's benefit personal rate
4. Pensioner, Living Alone State Pension (Contributory) OR State Pension (Non-Contributory)
5. AND Living Alone Increase, Fuel Allowance, Telephone Support Allowance, Household Benefits Package
6. Pensioner Couple - State Pension (Contributory & Qualified Adult) OR State Pension (Contributory & Non-Contributory) OR State Pension (Both Non-Contributory).

AND Fuel Allowance, Household Benefits Package

Assumed all social welfare dependent households are eligible for a full medical card.

2-parent households based on 1-adult in full-time (37.5 hours) employment and 1 stay-at-home parent; 1-parent & single adult households based on 1 adult in full-time (37.5 hours) employment.

Income is net household income, after tax (PAYE, PRSI & USC), and includes applicable social welfare supports e.g. Child Benefit. Means tested social welfare supports included for households with children, e.g. Working Family Payment, 1-Parent Family Payment, are included as applicable.

Medical card means test applied in each scenario, following HSE Medical Card guidelines.

In the employed situation the households with children each receive a significant proportion of their income from social welfare through supports such as Working Family Payment, 1-Parent Family Payment, Fuel Allowance and Child Benefit. For example, when employed 47% the one parent household's income comes from social welfare. The only scenario examined for a household not receiving a direct income support payment, is the employed working-age single adult

## Appendix 2: Household income calculations for working age and pensioners (2018)

**Table 9: Household income calculations for working age (2018)**

		2-parent	2-parent	1-parent	Single Adult
SOCIAL WELFARE		Pre-School & Primary (€)	Primary & Secondary (€)	Pre-School & Primary (€)	Working Age (€)
Primary Social Welfare	Adult 1 (Jobseeker / One-parent Family Payment)	198.00	198.00	198.00	198.00
	Adult 2 (Jobseeker / Qualified Adult)	131.40	131.40	0.00	0.00
	Qualified Child Increase	63.60	63.60	63.60	0.00
	TOTAL PRIMARY SOCIAL WELFARE	393.00	393.00	261.60	198.00
Secondary Social Welfare	Child Benefit	64.62	64.62	64.62	0.00
	Back to School Clothing and Footwear Allowance	2.40	7.21	2.40	0.00
	Fuel Allowance	0.00	0.00	11.68	0.00
	Medical Card	FULL	FULL	FULL	FULL
	Household Income	460.02	464.83	340.30	198.00
MINIMUM WAGE					
National Minimum Wage Salary	Gross Salary	358.13	358.13	358.13	358.13
	Pay As You Earn (PAYE) Income Tax	0.00	0.00	7.69	8.13
	Universal Social Charge (USC)	3.70	3.70	3.70	3.70
	Pay Related Social Insurance (PRSI)	3.35	3.35	3.35	3.35
	Net Salary	351.08	351.08	343.39	342.95
	Child Benefit	64.62	64.62	64.62	0.00
	Working Family Payment	163.00	163.00	74.00	0.00
	Back to School Clothing and Footwear Allowance	2.40	7.21	0.00	0.00
	One-Parent Family	0.00		156.60	0.00
	Fuel Allowance	0.00		11.68	0.00
	Medical Card	FULL	FULL	FULL	FULL
	Household Income	581.10	585.91	650.29	342.95

**Table 10: Household income calculations for pensioner (2018)**

		Pensioner	Pensioner	Pensioner Couple	Pensioner Couple	Pensioner Couple
		Living Alone	Living Alone			
STATE PENSION		Non-Contributory (€)	Contributory (€)	Both Non-Contributory (€)	Contributory & Non-Contributory (€)	Contributory & Qualified Adult (€)
Primary Social Welfare	Pension 1	232.00	243.30	232.00	243.30	243.30
	Pension 2 / Qualified Adult / Living Alone	9.00	9.00	232.00	232.00	162.10
	Fuel Allowance	11.68	11.68	11.68	11.68	11.68
	Household Benefits Package (Electricity/Gas, TV Licence)	11.15	11.15	11.15	11.15	11.15
	Telephone Support Allowance	2.50	2.50	0.00	0.00	0.00
	TOTAL PRIMARY Social Welfare	266.34	277.64	486.84	498.14	428.24
Secondary Social Welfare	Household Benefits Package	TRUE	TRUE	TRUE	TRUE	TRUE
	Medical Card	FULL	FULL	FULL	FULL	FULL
	Household Income	266.34	277.64	486.84	498.14	428.24

### Appendix 3: Minimum essential standard of living healthy food cost by year

**Table 11: Minimum essential standard of living healthy food basket cost for urban and rural households (2012-2018)**

			2012 (€)	2013 (€)	2014 (€)	2015 (€)	2016 (€)	2017 (€)	2018 (€)
<b>URBAN</b>	2-parent & 2-children	Pre-School & Primary School	125.09	127.10	125.19	121.81	121.20	118.05	115.92
	2-parent & 2-children	Primary & Secondary School	150.26	152.66	150.37	146.31	145.58	141.79	139.24
	1-parent & 2-children	Pre-School & Primary School	96.14	97.68	96.22	93.62	93.15	90.73	89.10
	Single Adult	Working-age, living alone	57.01	57.92	57.05	55.51	55.23	53.80	52.83
	Pensioner, Female	Living Alone	62.54	63.54	62.59	60.90	60.59	59.02	57.96
	Pensioner Couple		82.34	83.66	82.41	80.18	79.78	77.71	76.31
<b>RURAL</b>	2-parent & 2- children	Pre-School & Primary School	137.77	139.97	137.87	134.15	133.48	130.01	127.67
	2-parent & 2-children	Primary & Secondary School	164.67	167.30	164.79	160.34	159.54	155.39	152.60
	1-parent & 2-children	Pre-School & Primary School	104.63	106.31	104.71	101.89	101.38	98.74	96.96
	Single Adult	Working-age, living alone	52.83	53.68	52.87	51.44	51.19	49.86	48.96
	Pensioner, Female	Living Alone	66.34	67.40	66.39	64.60	64.28	62.61	61.48
	Pensioner Couple		89.08	90.51	89.15	86.74	86.31	84.06	82.55

## Appendix 4: Minimum essential standard of living expenditure for urban and rural households (2018)

**Table 12: Minimum essential standard of living expenditure for urban households (2018)** \*Excludes housing, childcare and effect of secondary benefits

		2-parent	2-parent	1-parent	Single Adult	Pensioner	Pensioner Couple
		Pre-School & Primary(€)	Primary & Secondary (€)	Pre-School & Primary (€)	Working Age (€)	Living Alone (€)	(€)
Core Minimum Essential Standard of Living (MESL)	Food	115.92	139.24	89.10	52.83	57.96	76.31
	Clothing	21.70	27.98	16.49	9.17	8.84	€4.74
	Personal Care	16.66	22.77	9.91	12.14	8.55	12.41
	Health	14.58	17.31	11.60	6.35	12.48	24.90
	Household Goods	17.91	18.73	16.89	5.10	14.81	15.99
	Household Services	7.09	7.09	7.09	4.04	7.11	7.11
	Communications	14.00	18.58	9.41	9.46	13.16	12.97
	Social Inclusion & Participation	68.85	88.96	47.56	36.80	39.22	52.27
	Education	7.44	23.77	7.44	4.57	0.00	0.00
	Transport	60.40	60.40	32.90	32.79	0.00	0.00
	Household Energy	43.99	43.99	43.72	28.38	49.85	51.77
	Personal Costs	8.26	8.26	8.10	7.90	6.27	6.43
	Insurance	33.97	32.53	21.55	14.37	11.82	21.35
	MESL (%)	25.0	25.7	25.5	22.4	24.0	24.3
	Contingencies						
Expenditure	Core MESL (€)	463.08	541.93	348.98	235.36	241.53	313.44
	Food (€)	115.92	139.24	89.10	52.83	57.96	76.31

**Table 13: Minimum essential standard of living expenditure for rural households (2018) \*** Excludes housing, childcare and effect of secondary benefits

		2-parent	2-parent	1-parent	Single Adult	Pensioner	Pensioner Couple
		Pre-School & Primary (€)	Primary & Secondary (€)	Pre-School & Primary (€)	Working Age (€)	Living Alone (€)	(€)
<b>Core Minimum Essential Standard of Living (MESL)</b>	Food	127.67	152.60	96.96	48.96	61.48	82.55
	Clothing	22.90	29.20	16.83	6.83	10.11	16.94
	Personal Care	16.13	21.84	9.89	6.66	8.84	12.32
	Health	13.47	16.11	10.68	6.08	12.36	24.57
	Household Goods	18.70	19.48	17.75	14.11	15.41	17.27
	Household Services	9.81	9.81	9.80	9.01	10.07	10.07
	Communications	14.00	18.58	9.41	9.46	13.16	12.97
	Social Inclusion & Participation	71.59	90.65	50.00	44.49	39.22	52.27
	Education	8.32	22.54	8.32	4.31	0.00	0.00
	Transport	116.40	116.40	66.24	56.20	52.11	52.21
	Household Energy	53.63	53.63	53.37	42.50	52.46	54.35
	Personal Costs	9.03	9.03	8.87	8.66	7.02	7.19
	Insurance	48.01	46.57	33.34	22.14	19.01	27.54
	Savings & Contingencies	32.31	32.31	27.21	11.47	11.47	17.20
<b>Expenditure</b>	Core MESL (€)	561.97	638.74	418.69	290.89	312.72	387.46
	Food (€)	127.67	152.60	96.96	48.96	61.48	82.55
	MESL (%)	22.7	23.9	23.2	16.8	19.7	21.3

	2-parent & 2-children			2-parent & 2-children			1-parent & 2-children			Single Adult			Pensioner			Pensioner couple		
	Pre-School & Primary School			Primary & Secondary School			Pre-School & Primary School			Working-age, living alone			Living Alone					
	2016 €	2018 €	Change %	2016 €	2018 €	Change %	2016 €	2018 €	Change %	2016 €	2018 €	Change %	2016 €	2018 €	Change %	2016 €	2018 €	Change %
Bread and cereals	16.19	15.40	-4.9	19.10	18.15	-5.0	12.29	11.68	-5.0	4.87	4.63	-4.9	7.23	6.96	-3.8	7.79	7.47	-4.1
Meat	29.47	28.23	-4.2	34.53	33.07	-4.2	24.53	23.50	-4.2	12.86	12.32	-4.2	9.68	9.32	-3.8	23.90	22.81	-4.6
Fish	7.16	6.53	-8.8	8.27	7.54	-8.9	5.39	4.89	-9.3	3.22	2.85	-11.4	2.79	2.54	-9.1	3.86	3.46	-10.5
Milk, cheese and eggs	17.90	17.49	-2.3	20.41	19.94	-2.3	12.17	11.89	-2.3	4.10	3.98	-3.0	3.80	3.70	-2.7	6.77	6.56	-3.0
Oils and fats	2.55	2.40	-6.0	2.94	2.76	-6.0	1.88	1.77	-5.8	1.49	1.41	-5.4	1.49	1.41	-5.4	1.85	1.74	-5.8
Fruit	12.40	12.47	0.5	15.03	15.09	0.4	9.54	9.63	0.9	6.38	6.50	1.8	6.01	6.10	1.5	5.41	5.47	0.9
Vegetables	19.60	18.47	-5.7	23.09	21.76	-5.7	15.87	14.96	-5.7	5.03	4.77	-5.2	11.37	10.72	-5.6	11.67	11.05	-5.4
Sugar, jam, honey	0.54	0.50	-6.4	0.63	0.58	-6.4	0.43	0.40	-6.5	0.21	0.19	-5.9	0.21	0.19	-5.9	0.22	0.21	-5.0
Food products n.e.c.	2.35	2.24	-4.7	2.75	2.62	-4.7	1.95	1.86	-4.7	2.13	2.03	-4.8	1.80	1.73	-4.1	1.12	1.07	-3.7
Coffee, tea and cocoa	2.13	2.03	-4.9	2.31	2.20	-5.1	0.87	0.81	-7.1	2.01	1.95	-3.0	2.50	2.42	-3.0	3.01	2.92	-3.0
Soft drinks, juices	3.79	3.59	-5.2	4.46	4.23	-5.2	3.27	3.10	-5.2	1.61	1.53	-5.2	0.89	0.84	-5.2	1.77	1.68	-5.2
Snacks & treats	3.42	3.14	-8.4	4.09	3.76	-8.3	2.44	2.22	-9.3	0.90	0.81	-10.5	2.62	2.40	-8.4	2.35	2.15	-8.3
Cafes, take-away, etc.	3.71	3.84	3.4	8.30	8.58	3.4	2.21	2.28	3.4	10.51	10.87	3.4	0.00	0.00	0.0	0.00	0.00	0.0
Extra for visitors	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	9.85	9.42	-4.4	9.85	9.42	-4.4



**Table 15: Food sub-category change in rural households**

	2-parent & 2-children			2-parent & 2-children			1-parent & 2-children			Single Adult			Pensioner			Pensioner couple		
	Pre-School & Primary School			Primary & Secondary School			Pre-School & Primary School			Working-age, living alone			Living Alone					
	2016 €	2018 €	Change %	2016 €	2018 €	Change %	2016 €	2018 €	Change %	2016 €	2018 €	Change %	2016 €	2018 €	Change %	2016 €	2018 €	Change %
Bread and cereals	20.03	19.17	-4.3	23.53	22.52	-4.3	15.18	14.52	-4.3	4.88	4.64	-4.9	8.18	7.89	-3.5	9.68	9.33	-3.6
Meat	35.05	33.47	-4.5	40.73	38.89	-4.5	27.52	26.30	-4.4	9.92	9.56	-3.7	11.94	11.33	-5.1	27.18	25.87	-4.8
Fish	7.16	6.53	-8.8	8.27	7.54	-8.9	5.39	4.89	-9.3	2.15	1.93	-10	2.79	2.54	-9.1	3.86	3.46	-10.5
Milk, cheese & eggs	20.34	19.92	-2.0	23.13	22.66	-2.0	13.54	13.25	-2.1	4.52	4.39	-2.8	4.23	4.13	-2.5	7.59	7.39	-2.7
Oils & fats	2.55	2.40	-6.0	2.94	2.76	-6.0	1.88	1.77	-5.8	1.49	1.41	-5.4	1.49	1.41	-5.4	1.85	1.74	-5.8
Fruit	12.40	12.47	0.5	15.03	15.09	0.4	9.54	9.63	0.9	6.38	6.50	1.8	6.18	6.28	1.5	6.64	6.72	1.2
Vegetables	19.60	18.47	-5.7	23.09	21.76	-5.7	15.87	14.96	-5.7	5.03	4.77	-5.2	11.56	10.91	-5.6	11.87	11.23	-5.3
Sugar, jam, honey	0.54	0.50	-6.4	0.63	0.58	-6.4	0.43	0.40	-6.5	0.21	0.19	-5.9	0.21	0.19	-5.9	0.22	0.21	-5.0
Food products n.e.c.	2.35	2.24	-4.7	2.75	2.62	-4.7	1.95	1.86	-4.7	2.13	2.03	-4.8	1.80	1.73	-4.1	1.12	1.07	-3.7
Coffee, tea and cocoa	2.98	2.86	-4.3	3.43	3.28	-4.4	2.15	2.05	-4.6	2.45	2.38	-3.1	2.59	2.51	-3.0	2.30	2.23	-2.9
Soft drinks, juices ...	3.79	3.59	-5.2	4.46	4.23	-5.2	3.27	3.10	-5.2	1.61	1.53	-5.2	0.89	0.84	-5.2	1.77	1.68	-5.2
Snacks & treats	3.42	3.14	-8.4	4.09	3.76	-8.3	2.44	2.22	-9.3	0.90	0.81	-10.5	2.62	2.40	-8.4	2.35	2.15	-8.3
Cafes, take-away, etc.	3.70	3.83	3.4	8.28	8.56	3.4	2.23	2.30	3.4	5.41	5.60	3.4	0.00	0.00	0.0	0.00	0.00	0.0
Extra for visitors	0.00	0.00	0.0	0.00	0.00	0.0	0.00	0.00	0.0	1.61	1.54	-4.4	9.88	.45	-4.4	9.85	9.42	-4.4

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