

19. Summary tables to include in a living wage report

Summary tables Tables 19.1 and 19.2 are important parts of a living wage report because they indicate in an easy to see way how a living wage was estimated. This increases transparency. This chapter includes and describes these summary tables. Note that whenever possible a living wage should be expressed in a way that is familiar to stakeholders such as a daily wage or a monthly wage.

Table 19.1 has three parts. Part I indicates costs for a basic but decent standard of living for the reference size family. This information can also be used in living income reports and estimates that are concerned with livelihoods of small farmers and businesses. Part II indicates the gross living wage and net take home pay living wage. Part III indicates basic *cash* living wages (gross and net) that workers would need assuming that they receive typical cash allowances and in kind benefits in an industry or establishment of interest.

Table 19.2 indicates some key values and assumptions used to estimate the living wage.

Table 19.1 Summary table to calculate a living wage (to include in a living wage report)

PART I. FAMILY EXPENSES	Local currency	USD
Food cost per month for reference family (1)		
Food cost per person per day		
Housing costs per month (2)		
Rent per month for acceptable housing ^a		
Utility costs and minor repairs per month		
Non-food non-housing (NFNH) costs per month taking into consideration post checks (3)		
Preliminary estimate of NFNH costs		
Health care post check adjustment		

Table 19.1 (continued)

Education post check adjustment		
Other possible post check adjustments (if any)		
Additional amount (5%) for sustainability and emergencies (4A)		
Possible additional amount (usually 5%) for extended family support (4B)		
Total costs per month for basic but decent living standard for reference family (5) [5 = 1+2+3+4A+4B]		
PART II. LIVING WAGE PER MONTH		
Net living wage per month (6) [6 = 5/# full-time workers]		
Statutory deductions from pay (7) (list these in notes to table) ^b		
Gross living wage per month (8) [8 = 6+7]		
WHEN LIVING WAGE STUDY HAS AN INDUSTRY OR ESTABLISHMENT FOCUS		
PART III: CASH (BASIC) LIVING WAGE ASSUMING WORKERS RECEIVE TYPICAL IN-KIND BENEFITS, AND TYPICAL CASH ALLOWANCES AND TYPICAL BONUSES AND BENEFITS IN AN INDUSTRY OR ESTABLISHMENT		
Value per month of common in-kind benefits in industry or establishment (9A) (indicate in notes to table) ^c		
Value per month of common cash allowances and bonuses and benefits in an industry or establishment (9B) (indicate in notes to table) ^d		
Net cash (basic) living wage assuming workers receive typical in-kind benefits, cash allowances, bonuses, and benefits in an industry or establishment (10) [10 = 6 - 9A - 9B]		
Gross cash (basic) living wage assuming workers receive typical in-kind benefits, cash allowances, bonuses, and benefits in an industry or establishment (11) [11 = 8 - 9A - 9B]		

Notes:

- ^a In locations with little or no rental housing market, indicate user cost for acceptable owner-occupied house.
- ^b Statutory deductions from pay include the following items and percentages:
- ^c Common in kind benefits include the following items and values:
- ^d Common cash allowances and bonuses include the following items and amounts:

Table 19.2 Key values and assumptions used to estimate living wage (to include in a living wage report)

Key values and assumptions	
Location (industry or establishment if relevant)	
Exchange rate of local currency to USD	
Number of full-time workdays per month	
Number of hours in normal workweek	
Number of full-time workers per couple	
Reference family size	
Number of children in reference family	
Preliminary ratio of NFNH costs to FOOD costs	