The U.S. Census Bureau reports two poverty measures each year: one that calculates income and another that takes into account income and government benefits. The official measure of poverty is based on the cost of food, clothing, utilities, and other necessities, and it does not count a variety of benefits that families receive. The Supplemental Poverty Measure (SPM) includes the value of food stamps, housing assistance, medical subsidies, and other government programs that are not included in the official measure. The SPM provides a more accurate picture of poverty by accounting for these benefits and necessities. The official measure of poverty is calculated as the income of a family below 0.50 of the poverty line, while the SPM includes the value of benefits and necessities in determining poverty status.