

The Bankruptcy Abuse Prevention and Consumer Protection Act of 2005

TECHNICAL
REPORT

The Bankruptcy Abuse Prevention and Consumer Protection Act of 2005

*Evaluation of the Effects of Using
IRS Expense Standards to
Calculate a Debtor's Monthly
Disposable Income*

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The Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 (BAPCPA) requires that debtors filing for bankruptcy whose monthly income exceeds the median

income for their household size in their state use the IRS expense standards rather than their current expenses to calculate their monthly disposable income (MDI). This report assesses this new requirement's effects on debtors and the courts.

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