



Assessments and Charges in Washington Department of Corrections Facilities: *A Review and Analysis*

In 2023, the Washington State Legislature directed the Washington State Institute for Public Policy (WSIPP) to conduct a review of all assessments and charges imposed on individuals incarcerated in Department of Corrections (DOC) facilities and their family members. This directive was prompted by questions about the costs incurred by incarcerated individuals, who are required to pay for additional items and services beyond those provided for free, despite typically having limited ability to earn income while in confinement.

Exhibit 1 outlines the details of the legislative assignment, which directed WSIPP to examine the landscape of financial costs incurred during incarceration. WSIPP was asked to explore what incarcerated individuals can spend money on and the costs of the items and services they purchase.

These costs include purchases of:

- Food and personal items from the commissary;
- Personal and gift packages, electronic media services, and phone calls from DOC-approved vendors;
- Television and recreation services; stationery, mail, and postage;
- Medical, dental, and mental health services; eyeglass repair and replacement;

Summary

This report quantifies the financial costs of items and services incurred by incarcerated individuals in DOC facilities during confinement, assesses their financial status, and explores how DOC collects and uses the associated commissions and fees.

First, the review shows that while incarcerated individuals initially receive certain items free of charge, they are required to purchase replacements for many of these items thereafter. In FY 2024, individuals spent nearly \$37 million on additional items and services, with over 93% of the spending concentrated in five major categories: commissary items, phone calls, electronic media services, and food and personal property packages.

Second, the analysis reveals that mandatory deductions amounted to roughly 23% of wages and 32% of funds received during FYs 2022-24, and exemptions increased due to recent policy changes. Moreover, our assessment shows that the average individual incurred \$2,230 annually on additional items and services. Compensation from correctional work assignments could cover nearly 35% of the spending, with the remainder typically paid by family and limited debt.

Lastly, the analysis indicates that DOC charged average gross profit margins ranging from 20% to 40% across these five major categories. However, commissions and fees—primarily from phone calls, media services, and incarceration costs—were relatively small (less than 1%) compared to DOC's budget and were allocated to improvement activities and CI operational expenses.

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- Educational programs offered through DOC; and
- Other items authorized under RCW [72.09.450](#) and [72.09.470](#).

Incarcerated individuals may enter confinement with outstanding debts from legal financial obligations,¹ child support payments, victim restitution, and other related costs. However, these fines and fees are outside the scope of this report and will not be included in the analysis of the costs incurred during incarceration.

Additionally, WSIPP was instructed to assess the financial status of incarcerated individuals. Finally, the assignment directed WSIPP to analyze how DOC collects and uses commissions related to items and services and other associated fees.

The remainder of this report is organized as follows: [Section I](#) reviews relevant background information. [Section II](#) describes the data sources and the incarcerated individuals in the data. [Section III](#) details the items provided free of charge and evaluates the spending of incarcerated individuals. It lists available items and services, along with their costs, purchase prices, and gross profit margins, and compares the prices of commissary items to similar products outside of DOC's commissary. [Section IV](#) provides an overview of mandatory deductions and exemptions, along with a summary of the financial status of incarcerated individuals. [Section V](#) describes how and to what extent fees and commissions generated from individual purchases are collected and used by DOC. [Section VI](#) discusses the study's limitations and concludes.

¹ For more information on legal financial obligations, see [Wanner, P., Spangler, M., Adams, N., & Bales, D. \(2022\). *Legal financial obligations in Washington State. Final report* \(Doc.](#)

[No. 22-12-1902](#)). Olympia: Washington State Institute for Public Policy.

Exhibit 1
Legislative Assignment

(e) The Washington State Legislature directed WSIPP to conduct a review of all assessments and charges imposed on individuals incarcerated in Department of Corrections [DOC] facilities and their family members and its effect on the financial status of incarcerated individuals. The review must include, at a minimum:

- (i) An evaluation of all costs incurred by incarcerated individuals for items that include but are not limited to:
(A) Food; (B) Commissary items; (C) Personal hygiene items; (D) Electronic devices and services, tablets, digital stamps, and downloadable media and services such as music, movies, and other programs; (E) Stationary, mail, and postage; (F) Communication devices such as telephones, local and nonlocal telephone services, and video chat services; (G) Clothing and shoes; (H) Copayments for medical, dental, and optometry visits, care, and medication; (I) Eyeglasses; (J) Gym, television services, and any other recreational activities; (K) Educational and vocational classes, programming, and related materials; and (L) Any and all items and services charged to incarcerated persons under RCW 72.09.450 and 72.09.470 including, but not limited to, a complete list of any other item that an individual was or could have been charged for while incarcerated;*
- (ii) A complete itemized list of:
(A) All items in (e)(i) of this subsection; (B) the cost of each item and service purchased by DOC or negotiated with a vendor in (e)(i) of this subsection; (C) the resale or purchased price charged to incarcerated individuals and their family members for the same items in (e)(i) of this subsection; (D) the revenue or profit retained or reinvested by DOC for each individual item in (e)(i) of this subsection; (E) the cost of items and services listed in (e)(i) of this subsection compared to comparable items and services that are not provided through correctional industries; and (F) an assessment of the prices charged for the items and services listed in (e)(i) of this subsection as compared to comparable items and services provided by other companies and vendors that do not service prisons;*
- (iii) A complete list of all items including, but not limited to, clothing and personal hygiene items, that are distributed monthly free of charge:
(A) To all incarcerated individuals irrespective of their financial status; and (B) solely to indigent inmates as defined in RCW 72.09.015 provided the individual remains in indigent status during his or her period of incarceration;*
- (iv) The average annual debt incurred by an individual while incarcerated. This includes debt solely recorded and posted by DOC for debt incurred between the individual's first day of confinement within DOC through the individual's day of release from incarceration from prison;*
- (v) The average debt owed by incarcerated individuals to the department for items and services under (e)(i) of this subsection upon release from confinement;*
- (vi) The average amount paid by incarcerated individuals to DOC for items and services under (e)(i) of this subsection during their period of confinement;*
- (vii) A list of the:
(A) Required deductions from wages and gratuities earned pursuant to RCW 72.09.100 through 72.09.111;
(B) required deductions from the funds received, by the department on behalf of an incarcerated person from outside sources, in addition to an incarcerated individual's wages or gratuities pursuant to RCW 72.09.480; and
(C) wages and gratuities earned by an incarcerated individual and any funds received, by DOC on behalf of an incarcerated person, from outside sources for specific items listed in (e)(i) of this subsection that are exempt from statutory deductions;*
- (viii) The average amount of funds remaining in an incarcerated individual's savings account at the time of his or her release from confinement; and*
- (ix) A review and evaluation of the fines, fees, and commission generated from any of the items and services listed in (e)(i) of this subsection that are used in the department's budget.*

Engrossed Substitute Senate Bill 5187, Chapter 475, Laws of 2023

I. Background

In this section, we begin by outlining relevant DOC practices and policies. Next, we discuss how incarcerated individuals can receive and use funds and briefly introduce the trust account operations in DOC.

Department of Corrections— Understanding Practices and Policies

Per Washington State law, DOC manages all state-operated adult prisons and is responsible for overall safety, security, and equal treatment of incarcerated individuals, among other responsibilities.² DOC currently operates 11 prison facilities across the state, with a daily average population of nearly 13,000 individuals.³

Upon entering DOC custody, all individuals undergo interviews, assessments, and other admission-related activities at the receiving facility. Admission includes the issuance of an initial hygiene bag ([DOC 440.080](#)) and laundered state clothing.⁴ For individuals in custody, DOC also provides three meals a day, toilet paper, and medically necessary items as needed. See [Section III](#) for more details on these items that are distributed free of charge.

In addition to these necessities, DOC policy allows individuals to purchase additional food (e.g., snacks), personal property, and other services through the commissary, DOC-approved vendors, education or religious programs, and non-profit organizations.⁵ Purchasing food, personal items, and services are examples of expenses that can increase the financial costs of incarcerated individuals during confinement, adding to any existing debt from fines and fees.

[Exhibit 2](#) provides an overview of the flow of funds for incarcerated individuals during their confinement in DOC facilities. Specifically, it illustrates how incarcerated individuals can receive funds, how those funds are held in their individual accounts and subaccounts, and outlines various mandatory deductions from those funds. It also highlights the connections between each part of the process. In the following subsections, we describe each component shown in [Exhibit 2](#) in detail, along with the relevant practices and policies.

² [RCW 72.09.010](#).

³ Overwhelmingly, these individuals are male (~94%) and have a reported average age of 41 years old. More than half of these individuals are non-Hispanic White (~55%), with the next highest racial/ethnic groups comprising Black (~18%), Hispanic (~16%), American Indian/Alaskan Native (~5%), and Asian/Pacific Islander (~4%) individuals. Of those released in the last year, their average length of DOC confinement was 32 months. DOC Agency Fact Card ([June 2023](#)).

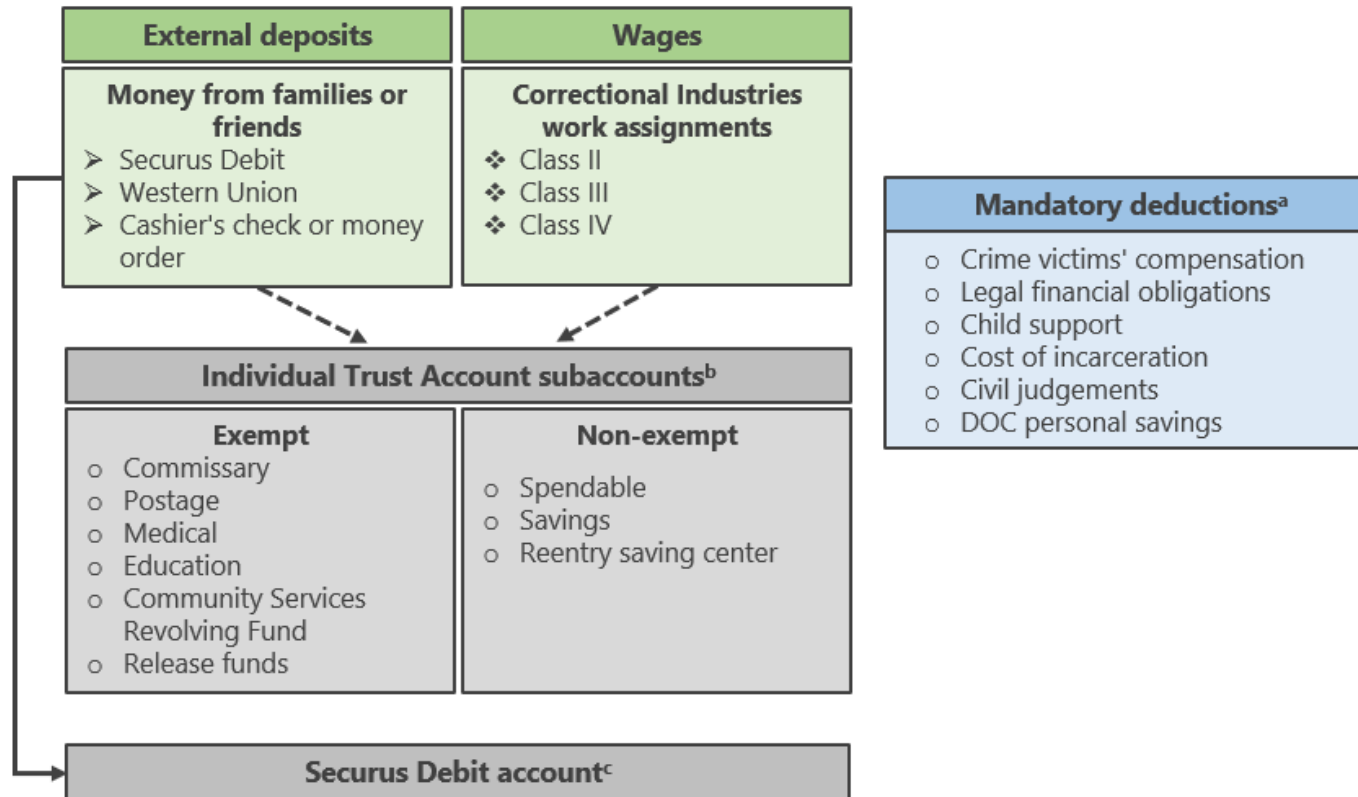
⁴ [DOC 440.050](#). *State issued items* and [DOC 440.050a](#). *State issued items in prisons*. Individuals are given standard basics including a belt, coat, hat, laundry bag, underwear, pants, shirts, shoes, socks, work clothing, storage bag, a bowl and spoon, and a tumbler/mug. Items may vary by facility.

⁵ There are some restrictions on personal property both in terms of amount and type of items, usually determined by an individual's security level. [DOC 440.000](#). *Personal property in prisons* and [DOC 440.000a](#). *Maximum allowable personal property matrix for prisons*.

Exhibit 2

Overview of Incarcerated Individuals' Funds Flow During Confinement

Funding Sources



Notes:

Funds for incarcerated individuals come from two primary sources: external deposits and wages. The **solid** line shows that dollars from families or friends can be deposited directly into a Securus Debit Account. **Dashed** lines demonstrate that funds may be subject to mandatory deductions. Since FY 2024, [SB 5131](#) exempts commissary deposits from outside sources from mandatory deductions.

^a Mandatory deductions are automatically taken from incarcerated individuals' funds per RCW. Deductions vary by the type of deposit and the class work assignment. See [Section IV](#) for more information.

^b Individual Trust Account subaccounts allow for spending on particular items. See [Appendix Exhibit A4](#) for more information.

^c Securus Debit Account is a specific account for money used to purchase digital media and phone calls via Securus Technologies.

How Incarcerated Individuals Can Receive Funds

Wages

DOC provides opportunities for incarcerated individuals to gain work assignments and earn wages during their stay in prison. These work programs offer paid work assignments in Correctional Industries (CI),⁶ facility maintenance, operations, public works, community projects, or work crews, among others.⁷

Most incarcerated individuals are eligible to participate in authorized work or education programming.⁸ These individuals are referred to work programs based on local prison facility procedures, classification reviews, and referrals by a case manager. Eligibility requirements vary based on the job class or industry and often require that an individual must have few, if any, serious violations while incarcerated.

Wages, gratuities, or workers' compensation benefits from these work programs are paid into an individual's trust account and subject to mandatory deductions as outlined in statute. These funds can be earmarked for specific purposes by subaccount (e.g., the education subaccount for the purchase of books, tuition, and fees), but are otherwise deposited into an individual's spendable subaccount.⁹

⁶ CI operates businesses within all prison facilities and employs nearly 1,700 incarcerated individuals. [Correctional Industries. FY 24 fact sheet](#). These jobs require more specialized training and higher security clearance, which results in higher wages for incarcerated individuals. [DOC 710.400. Correctional Industries work programs](#). WSIPP has a separate report studying CI's contracting practices for goods and services to state agencies. See Taniguchi, T., & Patel, A. (2025). *Contracting and labor practices in Washington State's Correctional Industries*. (Doc. No. 25-06-1901. Olympia: Washington State Institute for Public Policy.

⁷ [DOC 700.000. Work programs in prison](#).

⁸ The focus of our report is on work assignments in Class II, Class III, and Class IV programs. Class II positions are in Tax

Fund Transfers from Family and Friends

In addition to wages earned from work assignments, a family member or friend may deposit funds into an individual's trust account to purchase items and services from the commissary and approved vendors.¹⁰ DOC offers three ways to send funds: Securus Debit, Western Union, and cashier's check or money order. Fees apply to each type of deposit.

Securus Debit is a service provided by Securus Technologies (hereafter, Securus) that allows family and friends to deposit funds directly into the individual's Securus Debit account for the purchase of Securus services, such as phone calls, eMessaging, tablet media, and Video Connect sessions.

Funds sent through Western Union (a money transfer service) are only deposited into an individual's spendable subaccount and are subject to mandatory deductions.

Unless otherwise specified, a cashier's check is deposited into an individual's spendable subaccount. However, cashier's checks or money orders can be deposited into four other subaccounts: postage, medical, education, and commissary. If directly deposited into one of these four subaccounts, mandatory deductions do not apply, and the deposited funds are exempt.

Reduction Industries, specifically jobs at industries that are owned and operated by the state, producing goods and services for tax-supported and non-profit organizations. Class III positions are in Institutional Support Services and include jobs in food service, grounds keeping, laundry, maintenance, or office clerks. Class IV positions are in Community Work Industries and include services provided to prison facility host communities at a reduced cost (e.g., work crews). [Washington State Correctional Industries. About CI](#).

⁹ Wages deposited into the spendable subaccount can be transferred to an individual's Securus Debit Account.

¹⁰ [DOC 200.000. Trust accounts for incarcerated individuals](#).

Trust Account Operations

For the sake of fund management of incarcerated individuals, all funds are consolidated into one account by facility in a non-interest-bearing checking account in a local bank. These funds held in trust for individuals are documented, tracked, and maintained in DOC's Trust Accounting System (TAS). These accounts are then divided into subaccounts, which are defined in [Appendix Exhibit A4](#). Examples of subaccounts include spendable, commissary, postage, education, medical, and savings.

Deductions and Exemptions

When an incarcerated individual earns or receives funds, those funds are subject to mandatory deductions. In some cases, exemptions to these deductions may apply. These issues are addressed in [Section IV](#) of the report.

Where Incarcerated Individuals Can Use Funds

Commissary Items

Per policy, DOC may operate a commissary or "store" for the benefit of incarcerated individuals.¹¹ In practice, each facility has its own commissary, which offers the opportunity to purchase food and personal property not furnished by the facility. It offers a range of products, including food, beverages, and health and beauty items, among others. The prices of commissary

items vary and are subject to change, with price lists being published at least quarterly.¹²

Commissary items are stocked based on requests issued by incarcerated individuals, then reviewed and approved by CI staff,¹³ the Chief of Safety and Security, the Chief Medical Officer, the Chief of Dentistry, or in accordance with relevant DOC policy. The items available for purchase are limited by an individual's classification level, meaning those in higher-security housing units have fewer options. Additionally, acquisition limits apply, meaning individuals can only purchase a certain quantity of each product at one time.¹⁴

Personal and Gift Packages

The Department of Corrections contracts with Union Supply, a third-party vendor, for a packaging service allowing individuals to order food, apparel, footwear, electronics, and personal-care products.

Incarcerated individuals are eligible to receive one gift package per month from family or friends or one personal package they order themselves—but not both.¹⁵

¹¹ [DOC 200.210. Prison commissary.](#)

¹² Ibid.

¹³ CI operates two distribution centers for the commissary that process, pick, package, and deliver orders to incarcerated individuals. The CI Statewide Incarcerated Individual Program Manager ensures that commissary deliveries occur at least twice a month. Commissary items, mail services, recreational activities, and educational/vocational programs are all available through CI

services and charged to individuals through the appropriate subaccounts.

¹⁴ [DOC 200.210. Prison commissary.](#)

¹⁵ Incarcerated individuals are allowed one (1) package every bi-monthly ordering period with a limit of 20 lbs. ship weight (320 oz.) per order. Incarcerated individuals in segregation and IMU classification are not allowed orders. Package privileges are subject to change without notice. [Union Supply Direct Washington. Rules and regulations.](#)

These packages must comply with DOC policy and must be sent through the approved vendor, Union Supply Direct.¹⁶ Additionally, the number of items allowed in each package is subject to DOC policies regarding personal property and the maximum allowable personal property matrix in prisons.¹⁷ These items are offered in secure, correctional-appropriate designs and packaging to meet safety and security standards by institutions.¹⁸

Phone Calls and Electronic Media Services

The Department of Corrections contracts with Securus, another third-party vendor, to provide services including phone calls, eMessaging, stamps, tablet media (i.e., games, music, movies), and Video Connect sessions.¹⁹ These services comply with DOC policy to ensure the safety and security of the institutions. Of all electronic services, phone calls are the most widely used, with domestic calls being the most frequent. These calls cost \$0.05 per minute, with Securus paying DOC \$0.02 per minute commission on each call made from DOC facilities.

While incarcerated individuals do not have access to the internet, Securus' email service allows them to receive emails. Emails are subject to screening and delivery rules like those for traditional mail and are delivered according to a schedule set by the facility rather than instantly.

Securus Video Connect is a web-based video conference system that allows for visual communication between incarcerated individuals and their family or friends. The video connection rates for remote sessions total \$4.95 per 30-minute session plus applicable taxes, fees, and surcharges.

Furthermore, Securus offers a Unity Tablet Program where tablets are provided to all DOC-approved individuals. These tablets offer access to a variety of content, some at no cost and others that may be rented or purchased, including eBooks, educational or vocational materials, religious materials, songs, games, movies, podcasts, and television episodes.²⁰

These electronic media purchases must be made via an individual's separate Securus Debit account, which is solely used for Securus services (i.e., this account is separate from an individual's main trust account).

Indigency

Indigency is defined as an incarcerated individual who has less than a \$25 balance in their spendable subaccount on the day a funding request is made and during the 30 days before the request ([RCW 72.09.015\(15\)](#)). These individuals are not denied access to personal hygiene items, however, a debt will be established and collected per [DOC 200.000](#).^a

Note:

^a While an important population to consider in this report, most incarcerated individuals are not declared indigent and thus will not be analyzed separately.

¹⁶ Union Supply.

¹⁷ [DOC 440.000. Personal property in prisons; Maximum allowable personal property matrix for prisons \(attachment 1\)](#).

¹⁸ [DOC 450.120. Packages in prison](#) and [DOC 450.100. Mail for individuals in prison](#).

¹⁹ DOC and Securus Technologies officially entered into an Incarcerated Individual Technology Services Agreement in

January 2022 after Securus submitted a written response to DOC's procurement notice in August 2019.

²⁰ Costs of content varies and is only accessible during the period of confinement or within specific time periods per licensing agreements with content providers. DOC Contract #K11720. *Incarcerated Individuals Technology Services Agreement*.

II. Data

This section outlines the data sources and sample criteria for financial status analysis and briefly discusses data limitations.

Data Source

This report draws on multiple data sources to address the specific questions outlined in the assignment. We analyzed multiple aggregate-level datasets from fiscal years (FYs) 2022-24 compiled by DOC staff from Trust Accounting, the Incarcerated Individuals Services Program, and Research and Data Analytics.

These data include costs incurred by incarcerated individuals for items and services provided by DOC facilities and approved vendors, as well as pricing and cost information for individual items.

Additionally, they include financial status measures for individuals released during FYs 2022-24, information on items provided free of charge, and aggregate-level details regarding mandatory deductions and exemptions from wages, gratuities, and funds received by incarcerated individuals.

We also examined vendor contracts, RCWs, and department policies. Furthermore, the data for DOC budget analysis was provided by the Budget, Strategy, and Technology Administration at DOC. For further details on our data sources, see [Appendix I](#).

Finally, we collected pricing information from external retail vendors through web scraping and manual efforts for the price comparison analysis. See [Appendix III](#) for additional details on this analysis.

Sample Criteria

The analysis sample used to assess financial status consists of incarcerated individuals released from DOC custody during FYs 2022-24 in Washington State. We focus on this sample for two reasons: first, data from years prior to FY 2022 is unreliable due to the COVID-19 impacts, and second, certain financial status metrics are tied to the release date, which serves as a criterion for focusing on individuals released from prison. See [Appendix I](#) for additional details.

Main Limitations

There are three main limitations of the data:

- 1) Aggregated data: Most of the information collected is at an aggregated level, which limits our ability to conduct more granular analyses and provide in-depth insights.
- 2) Timeframe: The data is limited to the last three years (i.e., FYs 2022-24), which restricts our ability to present historical trends or demonstrate changes over a longer time frame.
- 3) Financial status metrics: Data on financial status metrics at the time of release are unavailable. Instead, we use point-in-time estimates to approximate these metrics. This approach may introduce variability, as transactions could occur between the release date and the date when the calculations are made.

III. Free Provisions, Individual Spending, and Commissary Pricing

In this section, we first provide a detailed description of the items distributed free of charge to incarcerated individuals by DOC. Next, we summarize the costs of additional items and services purchased by individuals. Lastly, we present price comparisons of items between the commissary and a comparable low-priced retail outlet.

Items Distributed Free of Charge

Incarcerated individuals are provided with certain items at no cost to ensure their basic living conditions.²¹ With few exceptions, these materials are distributed to newly admitted individuals during processing at the Reception Diagnostic Center.²²

During processing, DOC issues items free of charge, including personal hygiene items, clothing, bed linens, work clothing, and other miscellaneous items, as shown in [Exhibits 3-5](#). After this initial distribution, certain items (e.g., personal hygiene supplies) are not reissued by DOC and must be replenished by the individuals themselves. Both indigent and non-indigent individuals may incur debt for the purchase of personal hygiene supplies.²³

[Exhibit 3](#) shows that supplies such as bedding, linens, and work clothing are issued, laundered weekly, and replaced if deemed unserviceable.

These supplies are initially provided and only replenished as needed. Additionally, fulfillment schedules for goods may vary across categories. For example, meals are provided three times daily, while other items, such as toilet paper, haircuts, and medically necessary items, are not provided on a set schedule but are made available as needed.

In [Exhibits 4 and 5](#), we further differentiate the free-of-charge personal hygiene items and clothing between men's and women's facilities. [Exhibit 4](#) shows that, overall, individuals incarcerated in women's facilities receive a larger initial distribution of personal hygiene supplies. Specifically, they are issued double the total amount of items in terms of the quantity of specific products (e.g., soap, shampoo, conditioner) and the types of items (e.g., shower caps, hair ties).

Clothing distribution also varies based on gender, as shown in [Exhibit 5](#). Individuals incarcerated in women's prisons receive more items of clothing than those in men's prisons (51 pieces vs. 39 pieces).²⁴ This divergence largely reflects the gender-specific undergarments for individuals incarcerated at either facility (i.e., sport/support bras and underwear for women versus male briefs/boxers for men).

²¹ To the best of our knowledge, there are no specific items distributed free of charge exclusively to indigent individuals. Therefore, we will not differentiate based on indigency when describing the free items below.

²² [DOC 310.000. Orientation at men's prisons](#) and [DOC 910.000. Orientation at women's prisons](#).

²³ [DOC 440.080. Hygiene and grooming in men's prisons and reentry centers](#).

²⁴ Calculation excludes gender-affirming clothing.

To summarize, while incarcerated individuals are provided with items at no cost to ensure their basic living conditions, they are

responsible for replenishing many of these items after the initial issuance.

Exhibit 3

Individually Distributed Free Bedding, Linens, Work Clothing, and Miscellaneous Items

Item	Count/maximum quantity
Bedding and linens	
Sheets	2
Pillow	1
Pillowcase	1
Mattress	1
Towels	3
Washcloths	2
Blankets	3
Work clothing – Additional/optional	
Bandanna	3
Gloves	4
Hard hat thermal liner	1
Hard hat - OSHA/WISHA approved	1
Rainwear	1
Specialty boot	1
Suspenders	1
Thermal boot socks	4
Thermal underwear	2
Work boots	1
Work long sleeve shirts	3
Optional for DNR^a workers	
Logger jeans	2
Sweatshirt	2

Item	Frequency
Miscellaneous	
Food – meals	At least three meals daily; Two hot meals
Toilet paper	Facilities will ensure toilet paper is readily accessible
Medically necessary items	Items made available per DOC 690.400
Personal grooming - haircuts	Individuals provided hair care services, as needed, that comply with applicable health requirements
Bowl with lid and spoon Tumbler/mug	Issued once at Reception Diagnostic Center

Notes:

Clothing and linens are laundered weekly; items are reissued if no longer in serviceable condition or replaced.

^a DNR refers to the Department of Natural Resources work crews. Individuals participating in specific work crew programs are issued additional clothing.

Sources: DOC 440.050. *State-issued items* ([Attachment 1](#)) and [DOC 240.100](#). *Food services program*.

Exhibit 4

Individually Distributed Free Personal Hygiene Items in Men's and Women's Facilities

Item ^a	Count/maximum quantity	
	Men's facilities	Women's facilities
Bath soap (3 oz. bar)	1	2
Toothbrush	1	1
Toothpaste	1	2
Dental floss	1	1
Comb/pick	1	1
Hair tie	0	2
Shower cap	0	2
Acne cream (tube)	0	1
Lip balm (stick)	0	1
First aid ointment	0	1
Denture cream and adhesive	As needed	As needed
Denture storage container	As needed	As needed
Shampoo	1	2
Conditioner	0	2
Deodorant	1	2
Safety razor	1	As needed
Sanitary napkins and tampons	0	Readily available ^b
Over-the-counter starter kit		
Ibuprofen		
Acetaminophen	1	1
Clotrimazole		
Hydrocortisone cream		
Bismuth		

Notes:

^a After the initial issue of hygiene items, individuals must replenish themselves. Indigent individuals will not be denied access to personal hygiene items. However, a debt will be established and collected per [DOC 200.000](#). Indigent individuals may incur a debt to purchase nail clippers in an account that does not exceed the personal property limit per [DOC 440.000](#). If an individual is not indigent but lacks sufficient funds for a single item, any money available will be deducted, and a debt for the balance will be established and collected.

^b State-issued sanitary napkins and tampons are maintained in the living units/pods and available to individuals at any time, at no cost per [DOC 940.080](#).

Sources:

[DOC 440.080](#). *Hygiene and grooming in men's prisons and reentry centers* and [DOC 940.080](#). *Hygiene and grooming for individuals in women's prisons*.

Exhibit 5

Individually Distributed Free Clothing in Men's and Women's Facilities

Item	Count/maximum quantity	
	Men's facilities	Women's facilities
Belt	1	1
Coat	1	1
Fleece hat	1	1
Laundry net bag	1	1
Male briefs/boxers	7	0
Sport bra/support bra	0	7
Underwear	0	7
Pants	3	5
Sweatpants	2	0
T-shirts	7	7
Shower shoes	1	1
Sport shoes	1	1
Sweatshirt	2	2
Socks	7	7
Watch cap	1	1
Work long sleeve shirt	1	1
Work short sleeve shirts	2	2
State property storage bag	1	1
Pajamas	0	2
Shorts	0	3
Gender-affirming basic items		
Sports bra/support bra	7	0
Women's underwear	7	0
Pajamas	2	0
Binder	0	7
Male boxers	0	7
Sweatshirt	2	-

Notes:

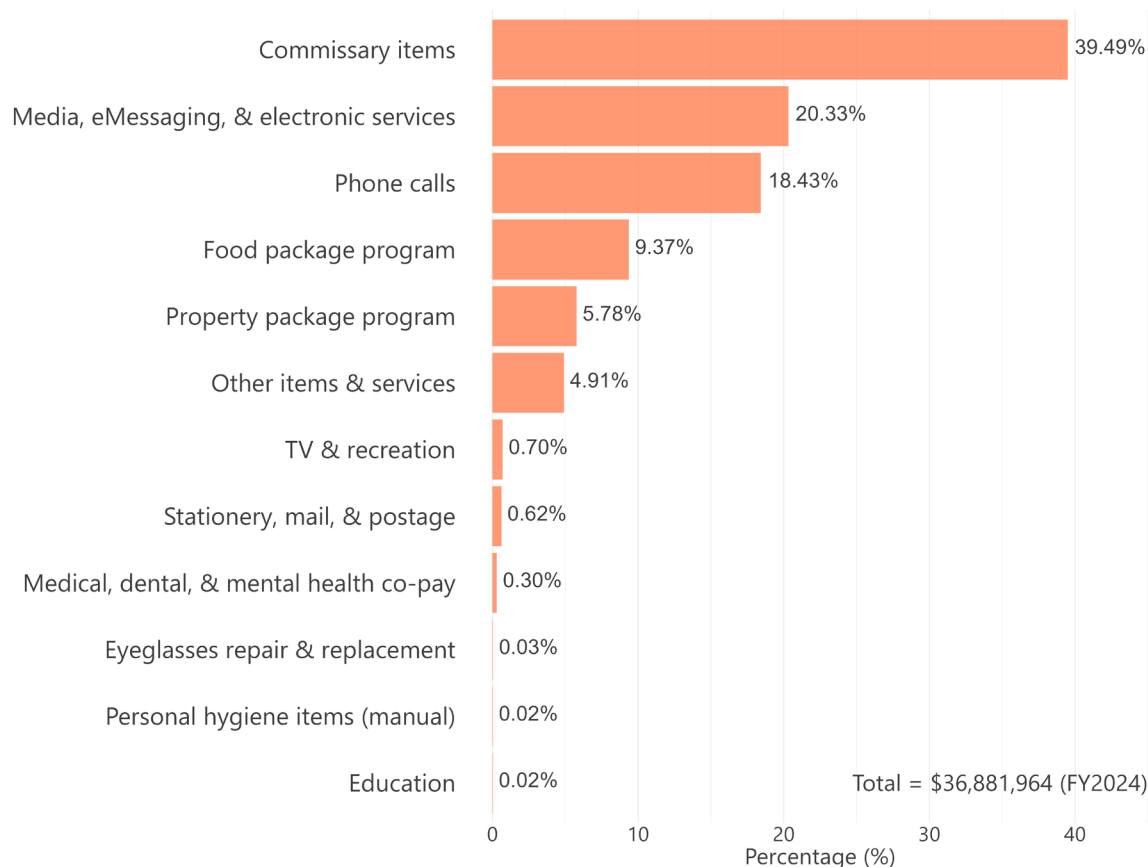
Clothing is laundered weekly; items are reissued if no longer in serviceable condition or replaced.

Sources:

DOC 440.050. *State-issued items* and DOC 440.050. *State-issued items* ([Attachment 1](#)).

Exhibit 6

Breakdown of Total Costs for Incarcerated Individuals and Their Families, FY 2024



Notes:

Manual personal hygiene refers to hygiene items that are manually posted to an individual's account by business staff and distributed by facility staff, which is different from 'commissary hygiene' that individuals purchase themselves through the commissary. The "Other items & services" category includes items charged to incarcerated individuals under RCWs [72.09.450](#) and [72.09.470](#). Items and services in the "Media, eMessaging, & electronic services" and "Phone calls" categories are provided by Securus, while those in the "Food package program" and "Property package program" categories are provided by Union Supply.

Sources:

Trust Accounting System and Correctional Industries at the Washington State Department of Corrections and Securus Technologies.

Costs Incurred by Incarcerated Individuals

In this subsection, we present descriptions of costs associated with items and services, categorized according to the item categories outlined in section e(i) of the assignment.

Total and Average Costs by Category

The total costs, by category, incurred by incarcerated individuals in FY 2024 are shown in [Exhibit 6](#). While our primary focus is on FY 2024, the findings are consistent with those from FYs 2022 and 2023.

In FY 2024, incarcerated individuals spent approximately \$37 million on items and services. Of this amount, 39% was spent on commissary items, followed by 20% on media and electronic services, and 18% on phone calls. Additionally, 15% of the total spending went toward items in the food and property package programs, while the remaining categories, such as TV and recreation and mail services, accounted for 6.6%. Commissary purchases constituted the largest spending category. Other major spending categories—such as media, eMessaging, electronic services, phone calls, and two package programs—are managed by approved vendors. Together, the top five categories accounted for over 93% of the total costs.

[Exhibit 7](#) presents the average annual costs per individual by category in FY 2024.²⁵ Similar to total costs, the primary categories contributing to average spending were commissary items and goods and services provided by approved vendors. In FY 2024, the average expenditure per individual was \$827 on commissary items, \$426 on media and electronic services, \$386 on communications with family and friends via phone calls, \$196 on packages of food (e.g., snacks), and \$121 on packages of property (e.g., clothing and shoes). For the remaining categories, average spending was relatively low. In total, the average individual incurred approximately \$2,096 in costs while incarcerated in FY 2024.²⁶

[Appendix Exhibit A5](#) presents the average annual costs per individual by category across FYs 2022-24. It reveals a similar pattern in average costs for most categories, with an upward trend over time, which may reflect factors such as inflation. It is important to note that significant changes in the commissary items and food package program in FY 2024 were due to legislative changes that allow friends and families to make larger deposits of exempt funds into the commissary subaccount. This change enabled incarcerated individuals to purchase items directly through the commissary instead of relying on food packages via Union Supply, which proved more cost-effective.²⁷

Items and Services Frequently Purchased

In addition to receiving free items such as three daily meals, individuals purchase extra items to meet their personal needs. In FY 2024, the top commissary spending was on food and beverages (e.g., sausage, ramen noodles, chips, snacks, coffee, cocoa, instant milk). For items from approved vendors, the highest spending was on phone calls, eMessaging, music, TV shows, movies, and games.²⁸

²⁵ Note that the calculation of average annual costs includes individuals with zero spending in each category, which may lead to an underestimation of the average cost per individual. See [Appendix II](#) for details.

²⁶ We will further examine these costs in [Section IV](#), using a different dataset (i.e., a more granular dataset) to provide a more detailed assessment of individuals' costs incurred and

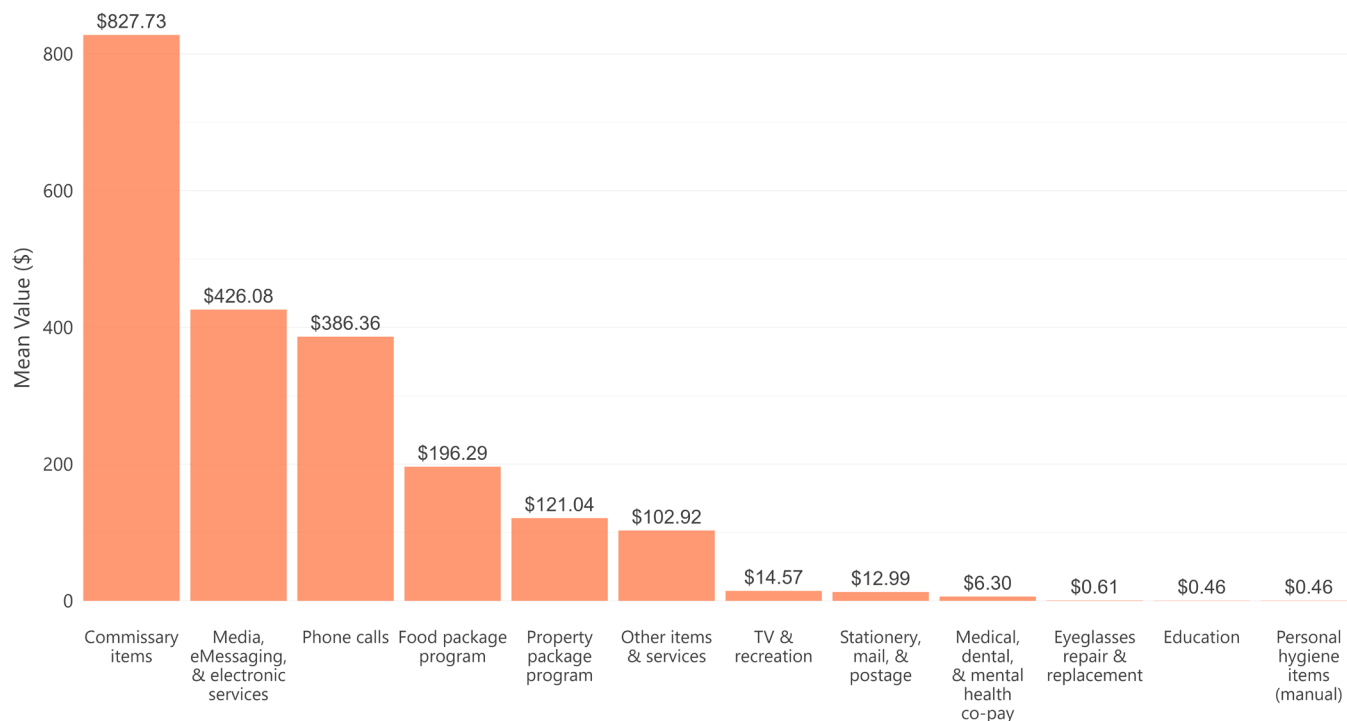
their interpretation in relation to compensations earned while incarcerated.

²⁷ [SB 5131](#) and [RCW 72.09.480](#).

²⁸ Sales information for items provided by Union Supply is not available. Thus, we are unable to present the corresponding popular items and services.

Exhibit 7

Average Costs Per Individual by Category, FY 2024



Notes:

For category definitions, see the notes under [Exhibit 6](#). We use the number of unique individuals who made a purchase from the commissary item category (i.e., the approximation of annual total population) as the denominator in the average calculations for all categories. This may underestimate the average cost per individual, as it includes many individuals with zero spending in certain categories.

Sources:

Trust Accounting System and Correctional Industries at the Washington State Department of Corrections and Securus Technologies.

Price, Cost, and Profit of Individual Items

In a separate [supplementary document](#), we provide a comprehensive list of individual items and services offered by DOC, the commissary, and approved vendors. Additionally, the document lists the individual items' average unit cost, average unit price, and average gross profit margin in FY 2024. We summarize the available category-level gross profit margins in [Section V](#). Furthermore, for commissary items, the document also reports the average Walmart unit price, based on prices from the fourth quarter of 2024.

Price Comparison between Commissary and Comparable Vendor

Given that the commissary is the largest contributor to incarcerated individuals' total spending and is directly operated by DOC, we investigate how its prices compare to those of similar items at comparable vendors. To identify a suitable comparison vendor, we evaluated multiple factors (i.e., comprehensive item range, regional accessibility, and detailed online catalog) across selected vendors, including Amazon, eBay, Fred Meyer, Safeway, Target, and Walmart.

The results of this comparison are presented in [Appendix Exhibit A6](#). Among the top 20 most frequently purchased items in the commissary, Walmart generally offered the lowest prices. As such, we selected Walmart as the benchmark for comparison, as doing so provides the most conservative estimate of commissary pricing. This means that if the commissary appears competitively priced relative to Walmart, it would likely appear even more favorable when compared to higher-priced vendors. For further details, see [Appendix III](#).

How do commissary prices for incarcerated individuals compare to those charged by Walmart to the general public? [Exhibit 8](#) summarizes the results of our comparison analysis. Panel A compares items with exact matches (i.e., both item type and brand are identical), while Panel B compares items with substitutes (i.e., similar item type but different brands). To highlight the underlying differences in spending, we further divide the comparisons into three categories based on their relative contribution to the total spending (or costs)

Exhibit 8

Comparison of Unit Prices: Commissary vs. Walmart



Notes:

We included all items provided by the commissary, excluding 48 (about 9%) items due to missing identification information or the inability to find comparable items from Walmart. We further excluded some outliers to improve readability. For details on data collection and the construction of price comparisons, refer to [Appendix III](#).

Sources:

Price data for commissary items was provided by Correctional Industries, while Walmart prices were collected by the authors through web scraping and manual methods.

of incarcerated individuals: a *high spending* category for the top 20% of items, a *moderate spending* category for items in the 20%-50% range, and a *low spending* category for the remaining items.

In [Exhibit 8](#), the dashed lines represent where Walmart's average unit price equals the commissary's unit price. Additionally, each dot represents a pair of unit prices: one for a commissary item and the other for a comparable Walmart item. Dots located above the dashed line indicate that Walmart charges a higher unit price compared to the commissary for that item.

For the price comparison of matched items, Panel A shows that the commissary charged prices similar to Walmart's, particularly for items in the *high* and *moderate spending* categories. While most items in the *low spending* category also exhibit similar unit prices between the commissary and Walmart, certain items in this category were priced significantly lower in the commissary.

For the price comparison of substitute items, Panel B shows that Walmart generally charged higher prices than the commissary, which may be attributed to Walmart offering relatively more expensive brands. Additionally, the further breakdown into three categories indicates that Walmart's higher prices were primarily driven by substitute items in the *moderate* and *low spending* categories. In contrast, items in the *high spending* category were similar to their counterparts in the commissary.

To further understand which commissary item categories are priced lower or higher than Walmart, we break down the price comparisons by item category, as shown in [Exhibit 9](#). In particular, the exhibit shows the

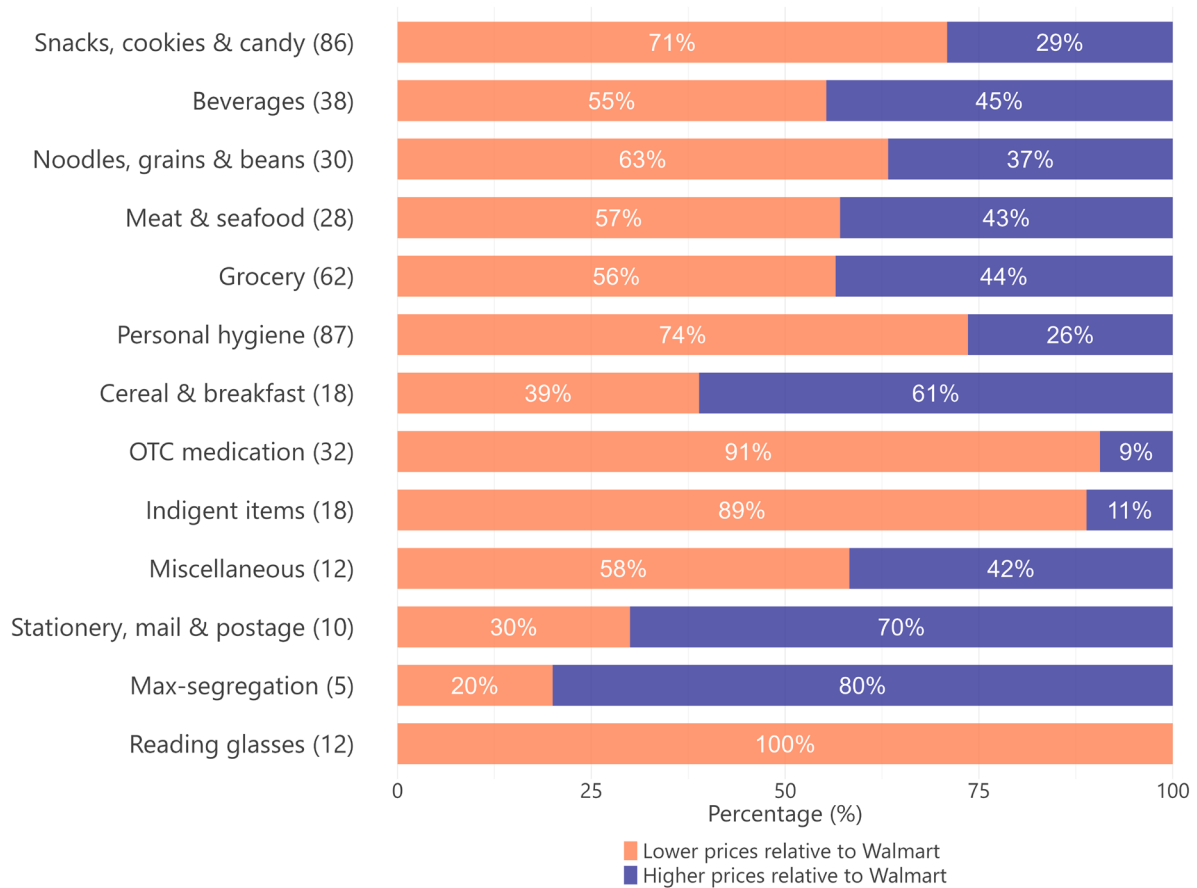
percentage of commissary items with lower or higher unit prices compared to Walmart's average unit prices for each item type. The item categories in the exhibit are ranked in descending order according to their contribution to the total spending of incarcerated individuals, with the categories at the top contributing more to their total spending.

Overall, [Exhibit 9](#) shows that the commissary was more likely to charge lower prices relative to Walmart for most categories, such as food, beverages, and personal hygiene. This suggests that the prices of items in the commissary are relatively low when compared to one of the lowest-price vendors, Walmart. Put this into dollar amount: for the selected 438 commissary items, individuals spent a total of \$13.5 million in FY 2024. If those same items had been purchased at Walmart, the total cost would have been \$21.1 million. This means that purchasing these items through the commissary would save \$7.6 million compared to purchasing them from Walmart.

However, it is worth highlighting that a possible explanation for the observed findings is that the lower unit prices may be driven by the fact that the commissary can purchase in bulk and sell individual units to incarcerated individuals, which may result in lower unit prices mechanically. Nonetheless, our analysis suggests that the commissary charged relatively low prices. However, it does not address the pricing of items and services provided by approved vendors, which constitute over 50% of individual spending. Therefore, further study is needed to evaluate how their prices compare with those of other comparable providers.

Exhibit 9

Unit Price Comparison for Commissary Items by Category



Notes:

The number of commissary items is shown in parentheses. "Grocery" items refer to cheese, condiments, canned food, and other non-staple and non-snack food items. "Indigent" items refer to specific categories of personal hygiene products and stationery that are less expensive and of lower quality compared to other commissary items. "Miscellaneous" items include light bulbs, batteries, earplugs, eating utensils, and other utility items. "Max-segregation" items consist of five personal hygiene products designed specifically for individuals in maximum-security segregation.

Sources:

Price data for commissary items was provided by Commissary Industries, while Walmart prices were collected by the authors through both web scraping and manual methods.

IV. Deductions, Exemptions, and Financial Status

In this section, we begin by presenting the mandatory deductions and exemptions from wages, gratuities, and external funds received. Next, we describe the released individuals' characteristics in our sample and summarize their financial status.

Mandatory Deductions and Exemptions

For incarcerated individuals, wages and funds received are subject to legally mandated deductions, with some exceptions. These exceptions assert that certain deposited funds, many designated for specific purposes, are exempt from deductions.

Deductions

Wages/Gratuities. For wages and gratuities, incarcerated individuals are subject to deductions from their gross wages if working in correctional industries. Hourly wages vary by operation class and position.²⁹ The aim of these deductions is to support the costs of corrections and the development and implementation of correctional work assignments, among other purposes. Furthermore, these deductions may support the goals of paying victim benefits and legal financial obligations, two avenues of restitution aimed at repairing the harm caused by an incarcerated individual.³⁰

²⁹ For example, Class II position wages range from \$0.80-\$2.85 per hour, while Class III position wages average \$0.42 per hour and may not exceed \$40 per week. [DOC 710.400. Correctional Industries work programs](#) and [DOC 700.100. Class III work programs](#).

³⁰ In FY 2024, incarcerated workers in CI Class II work assignments contributed over \$1.5 million to meet obligations, including court-ordered fines, child support, and

Deductions occur automatically and are applied to each paycheck earned by the individual. Depending on the operation class of the work held by the incarcerated individual (Classes I-V), the formula for deduction of wages, gratuities, and benefits varies, with the greatest weight placed on the following:

- 1) Recouping the costs of incarceration,
- 2) Payment of legal financial obligations, if applicable, and
- 3) Child support, if ordered.³¹

We show the deduction formulas for wage/gratuities deductions in [Exhibit A7](#) in [Appendix IV](#).

[Exhibit 10](#) shows the wages/gratuities and subsequent deductions by type for FY 2022-24. These wages and gratuities were earned by individuals who worked in Class II, III, or IV positions.³²

Overall, roughly 23% of wages and gratuities were deducted across fiscal years. Nearly 30% of the total annual deductions were attributed to the costs of incarceration. The next highest categories, crime victims' compensation and legal financial obligations, accounted for an additional 30% of the total. The deduction portions remained consistent despite an increase in total wages/gratuities from FY 2022-24. The one exception was crime victims' compensation, which reached over 20% of the total deductions in FY 2024, five percentage points higher than before.

victim restitution. DOC. (2024). [Correctional Industries fact sheet \(700-GU002\)](#).

³¹ [RCW 72.09.111](#).

³² In 2023, [ESSB 5187](#) allocated money to CI for FYs 2024-25 for the purpose of increasing the wage floor of Class III workers. The new wage is no less than \$1.00 per hour. This hourly wage increase could be one explanation for the increase in wages and gratuities in FY 2024 in [Exhibit 10](#).

Exhibit 10

Class II, III, and IV Wages/Gratuities and Corresponding Deductions by Type and FY

	FY 2022		FY 2023		FY 2024	
<i>Class II, III, and IV wages/gratuities</i>	\$7,568,056		\$7,943,592		\$12,341,420	
Deduction type	Amount	% of total FY deductions	Amount	% of total FY deductions	Amount	% of total FY deductions
Crime victims compensation	(\$295,625)	15.23%	(\$290,129)	15.42%	(\$518,099)	20.27%
Savings	(\$294,218)	15.16%	(\$296,394)	15.75%	(\$355,207)	13.90%
Legal financial obligations	(\$361,533)	18.63%	(\$341,715)	18.16%	(\$411,966)	16.12%
Division of child support	(\$118,251)	6.09%	(\$145,621)	7.74%	(\$210,304)	8.23%
Cost of incarceration ^a	(\$566,773)	29.20%	(\$602,584)	32.02%	(\$697,255)	27.29%
Civil judgement	(\$666)	0.03%	(\$532)	0.03%	(\$1,377)	0.05%
Prison Litigation Reform Act ^b	(\$7,149)	0.37%	(\$7,801)	0.41%	(\$17,054)	0.67%
DOC debt ^c	(\$296,606)	15.28%	(\$196,906)	10.46%	(\$344,104)	13.47%
Total deductions	(\$1,940,821)	100%	(\$1,881,682)	100%	(\$2,555,366)	100%

Notes:

^a The cost of incarceration includes the fees imposed by DOC to provide shelter, food, clothing, transportation, supervision, and other services and supplies as may be necessary for the maintenance and support of an incarcerated person while in the custody of DOC, based on the average per inmate costs established by DOC and the Office of Financial Management.

^b The Prison Litigation Reform Act (PLRA) allows an individual to proceed with a court action without prepayment of required filing fees. A PLRA obligation is established on an individual's account when DOC is notified by a U.S. District Court of filing fees—deduction per 28 U.S.C § 1915.

^c The category "DOC debt" encompasses many different deductions, including commissary debt, work release room and board debt, over-the-counter medication debt, medical copay debt, and SAPOs postage debt, among others.

The dollar amounts are in nominal terms.

Non-Exempt Deposits. Other funds deposited (except settlements and awards from legal action) are also subject to mandatory deductions.³³ These funds are often manually deposited by family and friends of the incarcerated individual through Securus debit, Western Union, and cashier's check or money order. Unless specifically designated for postage, education, qualified medical expenses, or commissary purchases, funds sent by family and friends are subject to mandatory deductions. Non-exempt deposits could include work release pay or payments for work performed during incarceration in non-correctional industries jobs. Much like the manual deposits made by family and friends, these funds are subject to mandatory deductions unless marked as exempt.

These deductions are prescribed in statute and include, in order of prioritization:

- 5% to the crime victims' compensation account,
- 10% to a DOC individual savings account,
- 20% for payment of legal financial obligations,
- 20% for any child support owed under a support order,
- 20% to DOC to contribute to the cost of incarceration, and
- 20% for payment of any civil judgment for assault.³⁴

³³ Like wages, deductions for deposits have identical categories of deduction (i.e., crime victims' compensation or legal financial obligations), however deposits have a standard rate for each deduction category and a set prioritization order per statute. Comparatively, deductions

In 2023, the Washington State Legislature passed [SB 5131](#), which exempted monies earmarked for commissary purchases from mandatory deductions. As of FY 2024, these commissary deposits were classified as exempt rather than non-exempt.

[Exhibit 11](#) shows the non-exempt deposits and subsequent deductions by type across fiscal years. It shows that, on average, 32% of non-exempt deposits were deducted across fiscal years. Deposit amounts rose slightly in FY 2023 before declining in FY 2024, resulting in a nearly \$2.7 million decrease. Additionally, deductions from non-exempt deposits declined over time, reaching their lowest total in FY 2024. Part of the reason was that deductions on commissary deposits were applied in FYs 2022 and 2023, but beginning in FY 2024, they became exempt due to SB 5131.

Similar to wage and gratuity deductions, one of the largest categories of deductions from non-exempt deposits was the cost of incarceration, which averaged 27% of total deductions across fiscal years. Another major category was individual savings, accounting for nearly 28% of total deductions, on average, across fiscal years. Furthermore, savings saw the largest increase in the proportion of deductions, rising by nearly eight percentage points from FYs 2022-24.

Taken together, approximately \$7.3 million was deducted on average per fiscal year from both wages/gratuities and non-exempt deposits. The total amount deducted has decreased across fiscal years, with a reduction of over \$1 million from FYs 2022-24.

for wages vary in both rate for deduction category and order of prioritization by job class. See [Appendix Exhibit A7](#) for the wage matrix by job class.

³⁴ [RCW 72.09.480\(2\)](#).

Exhibit 11

Deposits and Corresponding Deductions by Type and FY

	FY 2022		FY 2023		FY 2024	
<i>Deposits - Non-exempt^a</i>	\$17,016,872		\$17,218,572		\$14,532,896	
Deduction type	Amount	% of total FY deductions	Amount	% of total FY deductions	Amount	% of total FY deductions
Crime victims compensation	(\$447,951)	7.50%	(\$421,405)	7.97%	(\$251,474)	5.84%
Savings	(\$1,422,049)	23.80%	(\$1,436,765)	27.18%	(\$1,363,020)	31.68%
Legal financial obligations	(\$1,522,851)	25.49%	(\$1,352,401)	25.58%	(\$1,115,236)	25.92%
Division of child support	(\$88,073)	1.47%	(\$69,795)	1.32%	(\$33,775)	0.78%
Cost of incarceration	(\$1,713,509)	28.68%	(\$1,517,365)	28.70%	(\$953,768)	22.17%
Civil judgement	(\$2,022)	0.03%	(\$742)	0.01%	(\$358)	0.01%
Prison Litigation Reform Act	(\$12,823)	0.21%	(\$5,689)	0.11%	(\$7,518)	0.17%
DOC debt	(\$765,932)	12.82%	(\$482,222)	9.12%	(\$577,662)	13.43%
Total deductions	(\$5,975,210)	100%	(\$5,286,384)	100%	(\$4,302,811)	100%

Notes:

^a Non-exempt deposits per [RCW 72.09.480](#) include deposits related to work release pay or payments made for work during incarceration (i.e., non-CI work). For deduction type definitions, see the notes under [Exhibit 10](#). The dollar amounts are in nominal terms.

Exemptions

Some funds are exempt from mandatory deductions. These exemptions require that funds deposited under certain circumstances (e.g., funds earmarked for certain purposes for an individual) are exempt from the prescribed deductions. Funds received from family and friends can be allocated for these purposes to avoid deductions.

Under statute, the most significant of these exemptions include, among others, the following:

- Funds received for education or vocational programs, or postsecondary degree programs,³⁵
- Funds received for payment of postage expenses,
- Funds received for payment of certain medical expenses (e.g., purchasing eyeglasses or over-the-counter medication, or copayments), and
- Funds received for the purchase of commissary items.³⁶

Exhibit 12 shows total exempt deposits by type and fiscal year. The fact that commissary funds, which were previously subject to mandatory deductions, became exempt in FY 2024 is evident from the exhibit. This change significantly altered the landscape of exempt funds, accounting for over 87% of the total exempted funds in FY 2024. Before this change, the primary category of exempt funds was earmarked for postage, accounting for nearly 26% of total exempt funds in

FYs 2022-23. Once the legislative change took effect, postage accounted for approximately 2%, though the total amount spent on postage decreased only slightly in fiscal year dollars over the same period. The remaining categories with the most exempt funds included Community Services Revolving Fund (CSRF) loans³⁷ and medical funds. Like postage, these categories were deposited at nearly the same level across fiscal years but accounted for only 2% to 3% of total exempted funds starting in FY 2024.

Taken together, exempted funds have increased to nearly \$7.3 million in FY 2024, a level that could be sustained or even increase if commissary deposits remain a consistent and substantial source of funds received by individuals.

Incarcerated Individuals' Financial Status

Next, we describe four measures of incarcerated individuals' financial status in two categories: during confinement and upon release. Specifically, during confinement, we measure the *total debt incurred*³⁸ and the *total spending*. Additionally, upon release, we measure the *total debt owed* and the funds remaining in the savings account (i.e., *total savings*).

Data and Measures

Data. Appendix Exhibit A1 presents descriptive statistics of the 14,011 individuals in our analysis sample. The sample is predominantly male (91.8%). The duration of incarceration averaged 3 years with a median of 1.4 years.

must sign promissory notes for the loans. RCW 9.95.310 through 9.95.370.

³⁸ Here, debt only refers to the amount incurred through the purchase of items and services rather than other sources like court order.

³⁵ The programs as outlined and provided in RCWs 72.09.460 and 72.09.465.

³⁶ RCW 72.09.480.

³⁷ The CSRF issues loans to individuals participating in a work release program to assist with purchasing items needed for job search (e.g., bus passes, clothing, tools, etc.) Individuals

Exhibit 12

Exempt Deposits by Type and FY

	FY 2022		FY 2023		FY 2024	
<i>Deposits – Exempt</i>	\$931,587		\$785,570		\$7,294,863	
Exemption type	Amount	% of exempt deposits	Amount	% of exempt deposits	Amount	% of exempt deposits
Commissary deposit ^a	-	-	-	-	\$6,365,394	87.30%
Temp. exempt, void checks, transfers	\$87,552	9.40%	\$79,686	10.10%	\$162,097	2.20%
Education deposit	\$58,404	6.30%	\$86,105	11.00%	\$76,522	1.00%
Medical deposit	\$134,854	14.50%	\$115,300	14.70%	\$118,565	1.60%
Postage deposit	\$239,483	25.70%	\$209,505	26.70%	\$153,814	2.10%
LFO refunds	\$78,215	8.40%	\$41,011	5.20%	\$59,569	0.80%
Personal property tort	\$15,674	1.70%	\$11,552	1.50%	\$16,609	0.20%
Receipt transfer fee	\$33,030	3.50%	\$28,815	3.70%	\$30,675	0.40%
Deposit for CSRF Loan	\$140,556	15.10%	\$139,018	17.70%	\$190,831	2.60%
Deposit for gate money	\$120	0.00%	\$0	0.00%	\$5,400	0.10%
Property shipment	\$1,126	0.10%	\$840	0.10%	\$917	0.00%
Vendor refunds	\$142,573	15.30%	\$73,738	9.40%	\$85,970	1.20%
Statutory release funds	-	-	-	-	\$28,500	0.40%
<i>Total exemptions</i>	<i>\$931,587</i>	<i>100%</i>	<i>\$785,570</i>	<i>100%</i>	<i>\$7,294,863</i>	<i>100%</i>

Notes:

Exempt deposits are those that are not subject to deductions. For additional details, see [Appendix Exhibit A8](#). The dollar amounts are in nominal terms.

^a In 2023, SB 5131 was passed, which states that any funds received by DOC on behalf of an incarcerated individual for the purchase of commissary items are not subject to deductions. This new exemption represents the sharp increase in exempt deposits in FY 2024.

Regarding admission, the average individual was admitted in 2019, with about 48% of these individuals admitted for the first time and two-thirds admitted to prison facilities in the western region of the state. Similarly, roughly two-thirds of the individuals in the sample were released to western regions, while 3.6% were released out-of-state.

Measures. Since the two confinement measures of *total debt incurred* and *total spending* naturally tend to increase with the duration of incarceration (i.e., the longer the stay, the more time an individual has to spend money and incur debt), this can distract from understanding the financial conditions related to purchasing items and services. To address this issue, we adjust the totals based on the length of incarceration to calculate and present the corresponding annual average figures.³⁹ Note that *spending* refers only to the items and services listed under section e(i) of the assignment, excluding those⁴⁰ provided by approved vendors due to the lack of individual-level data. That said, the annual average spending per individual figures presented in this section and in [Section III](#) differ because they are based on different sets of item categories.⁴¹

For the release measures of *total debt owed* and *total savings*, we use point-in-time estimates to approximate these two measures, which may slightly deviate from

actual values due to missing data in the TAS at the time of release.⁴² Furthermore, savings may be overestimated, as transactions between subaccounts at the time of release may not be properly accounted for.

Main Analysis

We present the mean, median, and other statistics for these measures in [Exhibit 13](#). It is worth emphasizing that while many individuals in our sample did not spend large amounts or incur significant debt, there were extreme outliers. This highlights the importance of presenting both the mean and the median to more accurately reflect the spending patterns of a typical individual.⁴³

During the incarceration period, the *total debt incurred* by an individual averaged \$559, with a median of roughly \$150, exhibiting significant variability.⁴⁴ Additionally, the *annual debt incurred* by an individual exhibits a similar pattern, with an average of \$499 and a median of \$79.

It is likely that these debt figures would significantly underestimate the counterfactuals had individuals been allowed to go into debt to purchase all items and services. Specifically, items and services provided by approved vendors are non-debttable, as are the majority of commissary items.

³⁹ Since some individuals were incarcerated for very short periods, such as only a few days, the calculation of annual figures may be significantly overestimated. We use a data-driven process to determine a duration threshold (i.e., at least a month incarceration) to ensure the stability of the presented statistics. See [Appendix I](#) for details.

⁴⁰ Items and services in the categories of phone calls, electronic services, food package program, and property package program are not included in the calculation.

⁴¹ Other factors like different samples and the handling of extreme individuals' spending may also contribute to the difference in the individual annual average spending.

⁴² See [Appendix II](#) for computation details.

⁴³ [Appendix Exhibit A9](#) shows the statistical distribution of the measures of incarcerated individuals' financial status. Overall, all measures exhibit a right-skewed distribution with a long tail on the higher end.

⁴⁴ The large variability indicated by the standard deviations is likely driven by outliers with extremely high total debt.

Exhibit 13

Descriptive Statistics of Incarcerated Individuals' Financial Status Measures

	Mean	SD	First quartile	Median	Third quartile
During confinement:					
Total debt incurred	\$559	\$910	\$19	\$144	\$761
Annual debt incurred	\$499	\$1,395	\$11	\$79	\$433
Total spending ^a	\$3,573	\$4,249	\$766	\$2,232	\$4,818
Annual spending ^a	\$2,186	\$4,837	\$612	\$1,074	\$2,153
Upon release:					
Total debt owed ^a	\$168	\$539	\$0	\$0	\$66
Total savings	\$481	\$798	\$28	\$149	\$605

Notes:

See [Appendix I](#) for more information on the 14,011 individuals in the sample. The dollar amounts are in nominal terms.

^a These measures are computed based on all items and services under *e(i)* in the assignment, excluding those related to phone calls, electronic services, the food package program, and the property package program.

Sources:

Research & Data Analytics and Trust Accounting System at the Washington State Department of Corrections.

That said, debt incurred while incarcerated does not give a complete picture of individuals' financial costs because they are not allowed to purchase the majority of items and services without funds to pay for them.

In contrast, the spending (or costs) incurred by individuals for items and services may serve as a better measure, as it accounts for purchases of items and services that cannot be financed through debt. Individual *total spending* averaged \$3,573, with a median of \$2,232. Similarly, there was significant variation among individuals. Furthermore, the average *annual spending* by an individual was \$2,186, with a median of \$1,074.

Upon release, the *total debt owed* and an individual's *total savings* were generally not substantial. The average total debt owed was \$168, and the median was zero.

This suggests that most individuals paid their debt related to items and services before release. Additionally, for *total savings*, the average individual accumulated \$481, while the median individual accumulated \$149. It is worth emphasizing that these savings should be interpreted as the maximum possible amounts since the computation did not account for any subaccount transfers that may occur upon release. In other words, if such transfers were considered, the actual savings amount would likely be closer to zero.

Subgroup Analysis

To further understand the differences across subgroups in these financial status measures, we conduct subgroup analyses along four dimensions: gender, region, urbanization, and admission type.

Overall, as shown in [Appendix Exhibit A10](#), we did not observe any notable differences in the patterns for these subgroups, except that those re-admitted to prison had higher spending, debt, and savings than those admitted for the first time. This suggests that the previously presented patterns in financial status measures can be interpreted as overall phenomena rather than being driven by specific subgroups.

How do Earnings Compare to Spending?

Next, we conduct a back-of-the-envelope calculation to compare the estimated average costs of items with the average compensation an individual earns from work assignments. This can help address questions about incarcerated individuals' ability to pay for items in an environment where their earnings are limited.

Exhibit 14 presents the estimated annual costs incurred and the compensation earned by the typical individual during FYs 2022-24. For the average individual, the total cost of purchasing items and services from DOC and approved vendors was \$2,230. However, the average annual compensation for individuals who worked in Class II-IV work programs was only \$785, as nearly two-thirds were employed in Class III work programs, earning less than \$0.50 per hour. When including individuals who did not receive any compensation, this amount drops to \$730. This suggests that, even for incarcerated individuals who were eligible to work during their confinement, they were only able to cover a fraction of their expenditures—approximately 35%.

Besides covering costs through limited debt, the remaining expenses would typically need to be paid by their family members to meet their average demand for optional extra items and services beyond those provided for free (i.e., the minimum). Given that the average minimum wage rate in Washington was \$15.50 per hour over the past three fiscal years, the remaining cost of \$1,445 suggests that the families of the average incarcerated individual must transfer an amount equivalent to over 11 full-time working days (i.e., 8 hours). This suggests that costs incurred during incarceration may represent a financial concern for individuals and their families, particularly as many of them may come from low-income households.⁴⁵

Exhibit 14

Cost and Compensation Estimates for Incarcerated Individuals, FYs 2022-24

Cost estimates:	
Average annual costs for items and services	
DOC-operated programs ^a	\$1,074
Approved vendors-operated programs	\$1,156
<i>Total</i>	<i>\$2,230</i>
Compensation estimates:	
Average annual compensation for work programs	
Individuals who worked in Class II-IV	\$785
All individuals	\$730
Average hourly pay rate:^b	
Class II work programs (26.4%)	\$1.74
Class III work programs (65.2%)	\$0.42
Class IV offsite work crew (8.4%)	\$2.70

Notes:

^a We use the median in [Exhibit 13](#) to approximate the typical individual's spending on items from DOC-operated programs.

^b We cite the pay rate estimates for 2023 from Taniguchi & Patel (2025).

The estimated percentages in parentheses represent the portion of work assignments that fell into the corresponding class work programs. The dollar amounts are in nominal terms.

Sources:

Research & Data Analytics and Trust Accounting System at the Washington State Department of Corrections.

⁴⁵ Rabuy, B., & Kopf, D. (2015). Prisons of poverty: Uncovering the pre-incarceration incomes of the imprisoned. *Prison Policy Initiative*, 9, 01-05.

V. Individual-Related Revenue and DOC's Utilization

This section analyzes incarcerated individual-related revenue⁴⁶ flows in and out of DOC to understand their sources, uses, and associated amounts. We focus on the major sources of funds, including commissions from items and services provided by DOC and its approved vendors, as well as fees and mandatory deductions paid by incarcerated individuals. Specifically, we first discuss the gross profit margins collected by DOC from the items purchased through the commissary and DOC-contracted vendors. Next, we discuss three areas of monetary flow: dollars from Securus phone and media use, dollars from commissary purchases, and dollars from the costs of incarceration.

Commission Rates on Items and Services Collected by DOC

Gross Profit Margins of Items and Services

The gross profit margin is defined as the difference between the price charged and the cost of the item,⁴⁷ divided by the price. It represents the portion of gross profit collected by DOC from incarcerated individuals who purchase items and services offered by DOC or its approved vendors. It is crucial to note that this calculation does not account for operating expenses and other costs (e.g., interest expense and taxes). This means the net profit margins are almost certainly lower than what will be presented.

⁴⁶ Note that CI sales revenue (e.g., furniture) is not included in this analysis. More information on CI can be found in Taniguchi & Patel (2025).

Exhibit 15 presents the gross profit margins by category in FY 2024. While data is not available for all categories, we are able to present the profit margins for the major item categories (93% in FY 24) contributing to incarcerated individuals' total spending.

In FY 2024, the commissary items, the largest contributor to individuals' costs, charged an average of 19.21% above the cost of the items, with significant variability (i.e., a standard deviation of 12.10%) across items within the category. For example, some items were charged a margin exceeding 30%, while others had a negative margin, likely due to price adjustments.

Exhibit 15

Gross Profit Margin by Category, FY 2024

Category	Gross profit margin	
	Mean	SD
Commissary items	19.21%	12.10%
Media	26%	0%
eMessaging	0%	0%
Other electronic services	0%	0%
Phone calls	40%	0%
Food package program	18%	0%
Property Package Program	26%	0%

Notes:

For category definitions, see the notes under **Exhibit 6**. We can only report the margins for the major spending categories due to data limitations.

Sources:

Trust Accounting System and Correctional Industries at the Washington State Department of Corrections and Securus Technologies.

⁴⁷ Here, the cost of items provided by the approved vendors reflects DOC's perspective, rather than that of the approved vendors. It should be noted, however, that approved vendors may apply additional charges to generate profit.

For the items and services provided by Securus, there were differences between categories. Specifically, DOC charged 40% and 26% margins on individuals' phone calls and media services, respectively. There was no variation in gross profit margin within these categories. Additionally, no commissions were charged by DOC for eMessaging and other electronic services (e.g., video calls). For the items and services provided by Union Supply, DOC charged flat margins of 18% and 26% on the food and property package programs, respectively.

Since the categories where we can present the margins made up roughly 93% of the total costs incurred by incarcerated individuals in FY 2024, these gross profit margin figures roughly provide an overview of the magnitude of commission rates DOC charges on items and services purchased by individuals. However, it is important to emphasize that net profit margins, which account for operating expenses and other costs, would be more useful for assessing the true extent of DOC's commissions.

Primary Incarcerated Individual-Related Revenue Flows via DOC

In [Exhibit 16](#), we show the budget flows collected from incarcerated individuals in FY 2024 (see [Appendix Exhibit A11](#) for information on FYs 2022-24). The exhibit aims to describe the major flows of revenue collected from mandatory deductions, fees,

and other costs, though it does not provide an exhaustive list of all dollars collected from incarcerated individuals who moved through DOC. These revenues represent a small portion (less than 1%) of DOC's budget.⁴⁸ On the left side of the exhibit, we present the three major revenue inflows: phone calls and media services commissions, net commissary dollars, and the cost of incarceration deduction.⁴⁹ On the right side, the exhibit shows the outflows, detailing how the collected revenue moved through DOC to their eventual deposit into different funds to fulfill various purposes.

Phone Calls and Electronic Media Services

In FY 2024, over \$3 million was collected in DOC commissions for phone calls and media use by incarcerated individuals. These services have fee schedules, with DOC earning a commission on the total dollars spent on Securus services.⁵⁰ All commission dollars were deposited into the Incarcerated Individuals Betterment Fund (IIBF).

The IIBF is a fund used exclusively for activities that promote the betterment of incarcerated individuals. Often, these activities include Extended Family Visit program expenses, law library books and subscriptions, recreation and hobby supplies, television system expenses, and other approved expenses.⁵¹

⁴⁸ The total estimated appropriated funds for DOC in FYs 2021-23 summed to over \$2.4 billion. Using information from [Appendix Exhibit A11](#), the amounts from the commissary, Securus, and the cost of incarceration (see footnote 54 for definition) in FYs 2023 and 2024 accounts for less than 0.4% of those estimated appropriated funds in FYs 2021-23. Source: [Office of Financial Management. Agency detail budgets – Department of Corrections.](#)

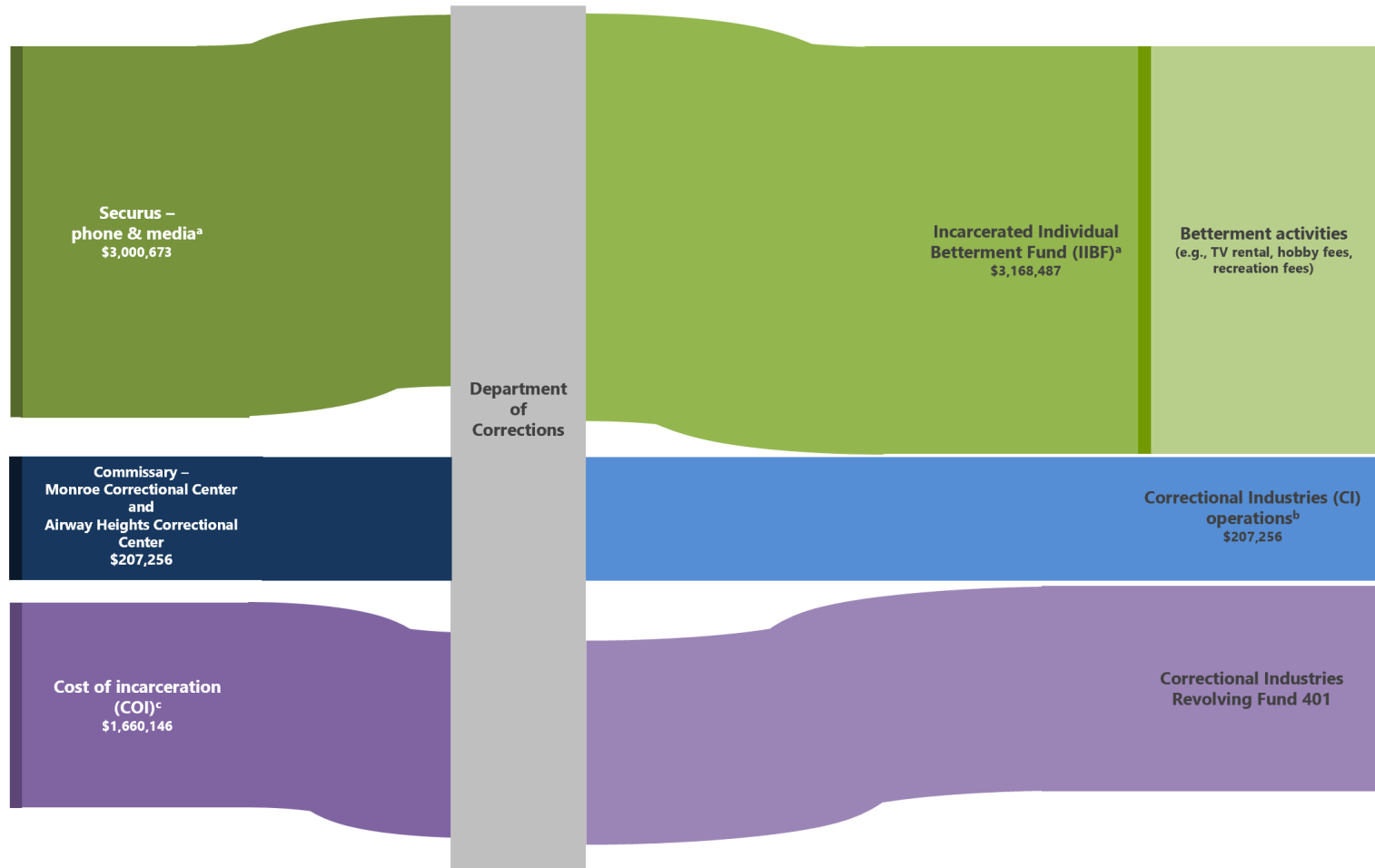
⁴⁹ "Cost of incarceration" (COI) refers to the specific mandatory deduction that is applied to non-exempt deposits. The total is the accumulate deductions on these deposits from incarcerated individuals. COI does not reflect the total cost to DOC to incarcerate individuals in facilities.

⁵⁰ For example, Securus pays a \$0.02 per minute commission to DOC for each phone call subject to charge. DOC. (2022). [Incarcerated individual technology contract.](#)

⁵¹ [DOC 200.200. Incarcerated Individual Betterment Fund.](#)

Exhibit 16

Budget Flows from Key Revenue Collected from Incarcerated Individuals, FY 2024



Notes:

^a The IIBF comprises fees in addition to those generated by Securus. [DOC 200.200](#). *Incarcerated Individual Betterment Fund*.

^b Generated revenue is reinvested into Correctional Industries (CI) operations, with the intention of investing specifically into the CI commissary. MCC and AHCC serve as the two distribution centers operated by CI. Staff and incarcerated individuals who work for CI at these facilities process, pick, package, and deliver orders to living units and other designated areas.

^c COI is collected from qualifying deposits made to an incarcerated individual's account per requirements in [RCWs 72.09.111](#) and [72.09.480](#). The deductions are taken at the time of the deposit—typically this occurs daily—and held in a general liability to be disbursed monthly. COI is deposited to Correctional Industries Revolving (fund 401).

Beyond the commission dollars from Securus, sources of revenue for the betterment fund are:

- Vending machine commissions,
- Donations per [DOC 210.060](#),
- Interest earned on the IIBF,
- Recycling,
- Coin-operated lockers,
- Contraband funds per [WAC 137-36-040](#), and
- Surplus property proceeds.⁵²

Furthermore, IIBF transfers 25% of the total annual revenue received to the Crime Victims' Compensation (CVC) Fund.⁵³ The CVC fund supports victims of crime by paying benefits for medical treatment, medication, mental health treatment, grief counseling, wage loss, funeral expenses, and other expenses not covered by insurance.

Securus commissions accounted for nearly 95% of the total revenue deposited in the IIBF in FY 2024, with an increase of almost \$1 million compared to FY 2023.⁵⁴ Of the three greatest flows of revenue collected from incarcerated individuals, Securus commissions were the highest and accounted for over 62% of total revenue collected across budget inflows.⁵⁵

Commissary Items

The commissary is another source of costs incurred by incarcerated individuals. As mentioned earlier, individuals can purchase items through the commissary, including food, clothing, personal hygiene items, etc. Any generated revenue is reinvested into

Correctional Industries (CI) operations, specifically the CI commissary. Monroe Correctional Center (MCC) and Airway Heights Correctional Center (AHCC) serve as the two distribution centers operated by CI.

In [Exhibit 16](#), MCC and AHCC reported a net income of over \$207K, which was reinvested into the operational costs of CI programs in FY 2024. Commissary revenue levels varied across fiscal years, with positive net income reported in FYs 2022 and 2024 and a negative net income in FY 2023.⁵⁶ Commissary revenue accounted for only 4% of total budget inflows.

Cost of Incarceration

The third most significant source of revenue collected from incarcerated individuals is the recouped costs of incarceration (COI). Costs of incarceration are collected from qualifying deposits made to an individual's trust account per the requirements listed in statute.⁵⁷ The percentages prescribed in statute range from 5% to 20%, as shown in [Appendix Exhibit A7](#). On the outflow side, COI dollars are deposited into the CI revolving account (Fund 401) to support operational expenses, including staff salaries, incarcerated individuals' gratuities, manufacturing materials, equipment purchases and maintenance, and other costs associated with incarcerated work training programs.

In FY 2024, over \$1.66 million was collected from COI mandatory deductions, nearly half a million dollars less than the amount collected in FY 2023, as shown in [Appendix Exhibit A11](#). Finally, COI accounted for over 34% of total revenue collected across budget inflows, with all of these dollars flowing into Fund 401.

⁵² Ibid.

⁵³ [RCW 72.09.095](#).

⁵⁴ DOC started receiving phone and media data commissions from Securus in August 2023.

⁵⁵ Combines the revenue (budget inflows on left of [Exhibit 16](#)) from Securus, commissary, and COI.

⁵⁶ See [Appendix Exhibit A11](#) for more information.

⁵⁷ [RCWs 72.09.111](#) and [72.09.480](#).

VI. Conclusion and Discussion

This report aims to quantify the financial costs incurred during incarceration, assess the financial status of incarcerated individuals, and explore how DOC collects and uses the associated commissions and fees. Our analysis draws on data compiled from multiple sources and includes a comprehensive review and evaluation.

Findings

First, the free items and spending on additional items by incarcerated individuals were examined. Our analysis indicates that, although individuals initially receive certain items at no cost, they are subsequently responsible for replenishing many of them. Moreover, incarcerated individuals spent nearly \$37 million on items and services in FY 2024, with over 93% directed towards commissary items, phone calls, media services, and food and property packages. Additionally, our price comparison analysis indicates that commissary items were priced relatively low.

Second, we studied the mandatory deductions and exemptions, as well as the financial status of incarcerated individuals. Our analysis indicates that mandatory deductions amounted to approximately 23% of wages and 32% of received funds during FYs 2022-24. Certain exemptions from these deductions existed under specific circumstances, with the total rising to nearly \$7.3 million in FY 2024.

Moreover, our assessment shows that while average debt levels were low, as most items could not be bought in debt, spending during confinement was relatively high. The average individual incurred nearly \$2,230 annually on additional items and services. Correctional Industries work assignment compensation could cover nearly 35% of the spending, leaving the remaining costs to be borne by family and friends and limited debt during FYs 2022-24.

Lastly, an assessment of the commissions collected by DOC was conducted. Our analysis indicates that DOC charged average gross profit margins ranging from 20% to 40% across these major spending categories. Additionally, the fees and commissions generated from items and services were small (1%) compared to DOC's budget. The primary sources of revenue were commissions on phone calls and media services and the cost of incarceration, which were used for betterment activities and CI operational expenses.

Discussion of Limitations

While our report sheds light on one of the key factors influencing the financial status of incarcerated individuals—assessments and charges in DOC facilities—other important factors warrant further investigation. For example, how do additional charges imposed by approved vendors beyond DOC commissions affect individuals' financial well-being? What are the underlying drivers of incarcerated individuals' demand for optional goods and services? These aspects, which were not explored in this report due to data limitations, point to valuable directions for future research.



Appendices

Assessments and Charges in Washington Department of Corrections Facilities: *A Review and Analysis*

Appendices

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I. Data Source and Sample Criteria

In this section, we outline the data sources utilized in this report and explain the sample of incarcerated individuals included in the analysis of their financial status.

Data source

This report draws on multiple data sources to address the specific questions outlined in the assignment (see [Exhibit 1](#)):

- 1) The Trust Accounting System (TAS) at DOC served as the primary source of information on costs incurred by incarcerated individuals and their families for items and services provided by DOC. These data include total spending by item category and are used to evaluate the financial burdens faced by incarcerated individuals from the item perspective.
- 2) Correctional Industries (CI) assisted in gathering data on items and services within the Food and Property Package Programs supplied by Union Supply. Further, CI provided the list of commissary items for calculating price comparisons. Their ABC report—an internal process used in package programs at CI—ranks individual items within a category into A, B, or C groups based on dollar sales, identifying items with different contributions to incarcerated individuals' spending within each category. Additionally, they provided program documents, including images of the items, to ensure accurate identification and comparison with those offered by Walmart, the identified comparable external vendor. We collected data on similar items available at Walmart through both web scraping and manual efforts.
- 3) Information on phone calls, media, eMessaging, and other electronic services provided by Securus Technologies was obtained from its reports submitted to DOC. These data include the total spending made by incarcerated individuals for each item category provided by Securus and were used as a component in the overall cost evaluation.
- 4) Research and Data Analytics at DOC provided data on incarcerated individuals released during FYs 2022-24. We combined this release data with data from TAS for insight into the financial status of these individuals.
- 5) Information on items provided free of charge and on mandatory deductions and exemptions of wages, gratuities, and funds received was obtained from the TAS. We use information in relevant RCWs and DOC policies to support the data from TAS to understand the prioritization, deduction rates, and legislative changes that may impact both deductions and exemptions.

- 6) The data for DOC budget analysis was obtained from the Budget, Strategy, and Technology Administration at DOC. In addition, we use DOC policy, relevant RCWs, the TAS, and the Incarcerated Individual Betterment Fund (IIBF) financial statements to present the complete picture of the major sources of dollars that move through DOC's budget from deductions, fees, etc., collected from incarcerated individuals.

Sample Criteria

Our analysis focused on incarcerated individuals released from Washington State DOC facilities during FYs 2022–24. This sample is used to evaluate the financial status of incarcerated individuals in [Section IV](#). We limited the scope to these years for two primary reasons: (1) the main objective was not to assess trends in the financial status of incarcerated individuals but rather to examine whether they faced a financial burden during confinement, and (2) the data from FYs 2020–21 was heavily impacted by the COVID-19 pandemic, a one-time shock that was outside the scope of this study. Additionally, we excluded individuals with inaccurate information resulting from idiosyncratic accounting errors, as well as those whose debt exceeded total spending due to indigent item adjustments or a lack of data prior to 1999. Finally, we excluded individuals with incarceration lengths of less than one month due to concerns about potential bias in the calculation of corresponding annual financial status metrics. As a result of these exclusion criteria, our analysis sample included 14,011 individuals, representing approximately 95% of the population of released individuals during FYs 2022–24. See the summary statistics in [Appendix Exhibit A1](#).

Why Exclude Individuals with Less Than a Month of Incarceration?

Part of our analysis involves summarizing the statistical distributions of annual financial status metrics, which are calculated by dividing the total metrics by the corresponding incarceration duration. However, some individuals were incarcerated for short periods, such as one day. These brief durations could introduce mechanical bias into the annual estimates since spending in the first few days of incarceration will not likely represent average spending throughout the entire period. As a result, we decided to exclude such individuals to ensure that the average values of the annual metrics accurately reflect typical situations. However, the appropriate threshold for incarceration length is an empirical question, so we analyzed how the mean values changed after excluding individuals with certain incarceration durations.

[Appendix Exhibit A2](#) illustrates the relationship between the sample of incarcerated individuals and two measures: the average annual debt incurred and the average annual spending. Both panels show that the mean values are much higher when including individuals with incarceration durations of less than two weeks. After this point, the mean value is more consistent as individuals with shorter incarceration durations are omitted. To avoid the bias introduced by including these individuals, we somewhat arbitrarily dropped all individuals with incarceration durations of less than a month for interpretive convenience.

Subgroup Dimensions Choice

In addition to examining the overall financial status, we also conducted a subgroup analysis to gain further insight into the differences in financial measures across various subgroup dimensions. Based on data availability and domain knowledge, we identified four key dimensions for the subgroup analysis: gender, region, urbanization, and admission type. Note that gender, region, and urbanization were imputed based on available data. While there may be some measurement errors, these are unlikely to affect the patterns of the findings significantly.

Exhibit A1

Summary Statistics for Incarcerated Individuals Released During FYs 2022-24

	N	Mean	Median
Male^a	14,011	91.84%	1
Duration of incarceration (in years)	14,011	3	1.44
Admission year	14,011	2019	2021
Admission type:			
First admission	14,011	47.89%	0
Re-admission	14,011	44.19%	0
Revocation	14,011	4.10%	0
Violation	14,011	3.41%	0
Detainee	14,011	0.23%	0
Out-of-state	14,011	0.14%	0
Other (tribal admission)	14,011	0.04%	0
Admission location:			
East region	14,011	31.06%	0
West region	14,011	68.23%	1
Out-of-state	14,011	0.71%	0
Release year	14,011	2022	2022
Release type:			
CCI/CC release ^b	14,011	67.15%	1
Expiration ^c	14,011	24.64%	0
CCB release ^d	14,011	4.95%	0
Death	14,011	1.00%	0
Others ^e	14,011	2.27%	0
Release location:			
East region	14,011	28.73%	0
West region	14,011	65.95%	1
Out-of-state	14,011	3.57%	0
U.S. immigration	14,011	1.40%	0
U.S. Marshals Service	14,011	0.34%	0

Notes:

^a Gender is determined by the admission and release facilities.

^b CCI: Community Custody Inmate; CC: Community Custody.

^c Expiration: End of the maximum term of confinement on a sentence.

^d CCB: Community Custody Board.

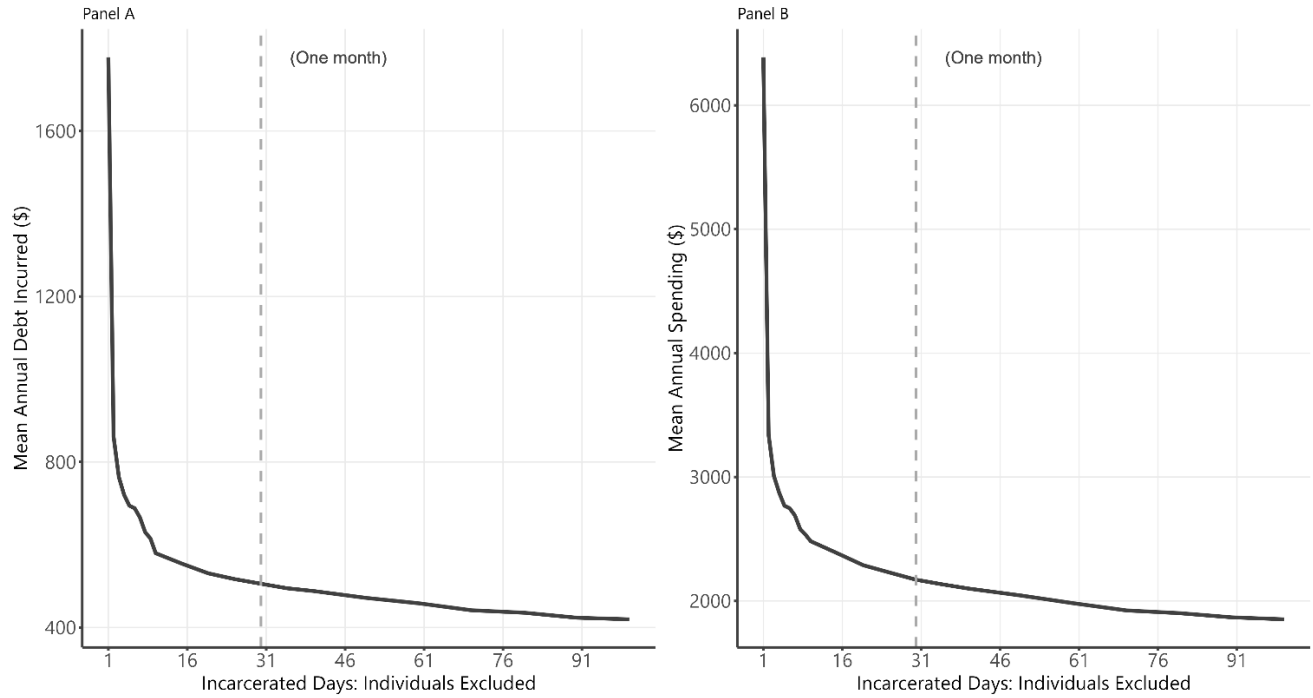
^e CCI/CC returned to the field, CCP release granted, CCB revoked return to the field, sentence vacated, interest terminated, commutation granted, LT Juvenile Board release, CCJ release, paper commitment to monetary, parole granted, paper commitment to CCP, out on bond, AM Juvenile Board release, parole revoked and returned to the field, sentence dismissed, CCB statutory maximum reached, CCM violator release, MHA violator release, and PRS release.

Source:

Research & Data Analytics at the Washington State Department of Corrections.

Exhibit A2

Variation in Mean Values with Exclusion of Individuals, 1-100 Days Incarcerated



Note:

The exhibit shows changes in mean values (e.g., annual debt incurred and annual spending made by incarcerated individuals while incarcerated) based on the exclusion of individuals by incarceration length from 1 day to 100 days.

Sources:

Research and Data Analytics and Trust Accounting at DOC.

II. Computation Details of Measures Used in the Report

In this section, we present the computational details for the measures used in the report, including the count of individuals and four measures of incarcerated individuals' financial status. We also explain the interpretation of our version of average annual spending.

Interpretation of Average Annual Spending

Our calculation of average annual costs includes individuals who did not spend any money on items or services within the category. For these zero-spending individuals, there are at least two possible reasons: (1) they chose not to purchase anything, or (2) they lacked the financial means to make a purchase. Without additional information, it is difficult to determine whether they represent the typical individuals in DOC facilities. It is possible that our calculation underestimates the spending of a typical individual.

Due to the lack of data on the total number of individuals in DOC facilities for a given year, we approximate the annual population using the number of unique individuals who made at least one purchase in the commissary item category. Given that the commissary category encompasses a broad array of items (i.e., over 500 items), including those often regarded as necessities (e.g., snacks and coffee), it is reasonable to assume that most individuals would make some purchases from this category. As a result, we believe our estimates may closely approximate the true average annual spending.

The Annual Debt Incurred and Annual Spending by an Individual While Incarcerated

For an incarcerated individual, i , we calculate the average annual debt using the following formula,

$$average_annual_debt_i = \frac{debt_i}{n_i} * 365$$

where $debt_i$ denotes the total debt created by an incarcerated individual from the admission date to the release date and n_i denotes the number of days an individual spends in incarceration, which corresponds to the number of days between an individual's release date and admission date.

The calculation of annual spending while incarcerated was done using the same formula.

The Debt Owed and Savings Accumulated by Incarcerated Individuals Upon Release

Since transaction records for incarcerated individuals at the time of release are not available in the TAS, we employ a point-in-time estimate to approximate the debt owed by a released incarcerated individual at the time of their release, assuming no transactions occurred between the release date and the date the calculation was made. However, this assumption may not hold true if individuals made transactions during that period.

The computation of savings upon release also uses a point-in-time estimate.

III. Price Comparison Details

In [Section III](#) of the report, we compare the prices of items supplied by the commissary with those of identical or similar items offered by the comparable vendor, Walmart. In this section, we outline the key steps we have taken to complete this task.

Why Walmart? After piloting price data collection for selected high-demand commissary items from several other vendors, including Amazon, eBay, Fred Meyer, Safeway, and Target, and conducting cross-comparisons, we selected Walmart as the benchmark vendor for the following reasons:

- 1) Comprehensive product range. Walmart offers a wide range of food, personal care, and hygiene items that closely match the brand and size of products sold by the commissary.
- 2) Regional accessibility. With 66 physical locations across Washington, Walmart serves as a relevant and appropriate vendor for regional price comparisons.
- 3) Detailed online catalog. Walmart's online platform provides consistent access to product prices, sizes, and specifications, enabling accurate unit price comparisons.

To provide additional context and ensure accurate interpretation of our findings, we compared Walmart prices for 20 selected items with those of other comparable vendors (i.e., Fred Meyer, Safeway, and Target). These vendors were selected based on their operations, broad availability, and consumer popularity, making them a reasonable proxy for the commissary's counterfactual vendor in Washington. This comparison provides insights into Walmart's price positioning relative to the selected vendors. The results of the comparison are presented in [Appendix Exhibit A6](#). Among the top 20 most frequently purchased items in the commissary, Walmart generally offered the lowest prices. As such, comparing commissary prices to those at Walmart offers a clearer understanding of the commissary item pricing within the industry.

Overview

Of the 486 items sold by the commissary, we analyzed 438, including food, personal hygiene items, stationery, and eyeglasses, among others. We excluded 48 items due to insufficient product specifications from the commissary or the absence of comparable goods at Walmart. Acknowledging that Walmart prices vary by location, we standardized our analysis by selecting the Tumwater Walmart Supercenter in Washington (ZIP code 98512) as our reference point.

DOC updates the commissary lists for all correctional facilities monthly. All price comparisons reference the commissary prices posted on DOC's website on October 24, 2024 (or the most recent price where unavailable). We collected price data from Walmart from October to December 2024 to mitigate bias from time-varying factors (e.g., inflation) as much as possible.

Methodology

We employed a multi-step process to compare the commissary prices to Walmart prices for identical or similar items:

- 1) Automated Data Collection
Using web scraping, we created search strings based on the commissary product names and brands (where available) to query Walmart.com, setting the location to the Tumwater Walmart Supercenter in Washington. This process generated up to nine search results per commissary item, which we screened for relevance. We also collected product size, quantity, and pricing data for each web-scraped result.

2) Manual Data Collection

For the commissary items without valid comparisons from the web scrape, we refined search strings and manually searched Walmart.com. We restricted search results to items in stock sold by Walmart as the primary retailer.⁵⁸ We also prioritized items matching the commissary items in brand and size. Where exact matches were unavailable, we gathered unit prices for the closest substitutes (by size and product characteristics), capturing the highest and lowest unit prices for comparison. Please refer to [Appendix Exhibit A3](#) for more details on how we manually collected prices from Walmart.com.

3) Unit Conversions

To ensure valid comparisons, we standardized product specifications into common units and calculated unit prices. Depending on the product category, we converted weight to ounces, volume to fluid ounces, and length to yards. We also multiplied weights, volumes, and lengths by count for items sold in packs or bundles. Finally, we separated items where count was the primary product specification (e.g., floss picks, batteries, and over-the-counter tablets) and made direct comparisons by count rather than weight, volume, or length.

4) Sorting and Prioritizing Comparable Items

Next, we sorted Walmart products into four groups:

- Product matches: Same brand and size as the commissary items
- Size variants: Same brand but different size
- Substitutes: Different brand but same size
- Substitute variants: Different brand and size

In cases where we had both product matches and substitutes for the same commissary item, we prioritized price comparisons for product matches by dropping observations for substitutes.

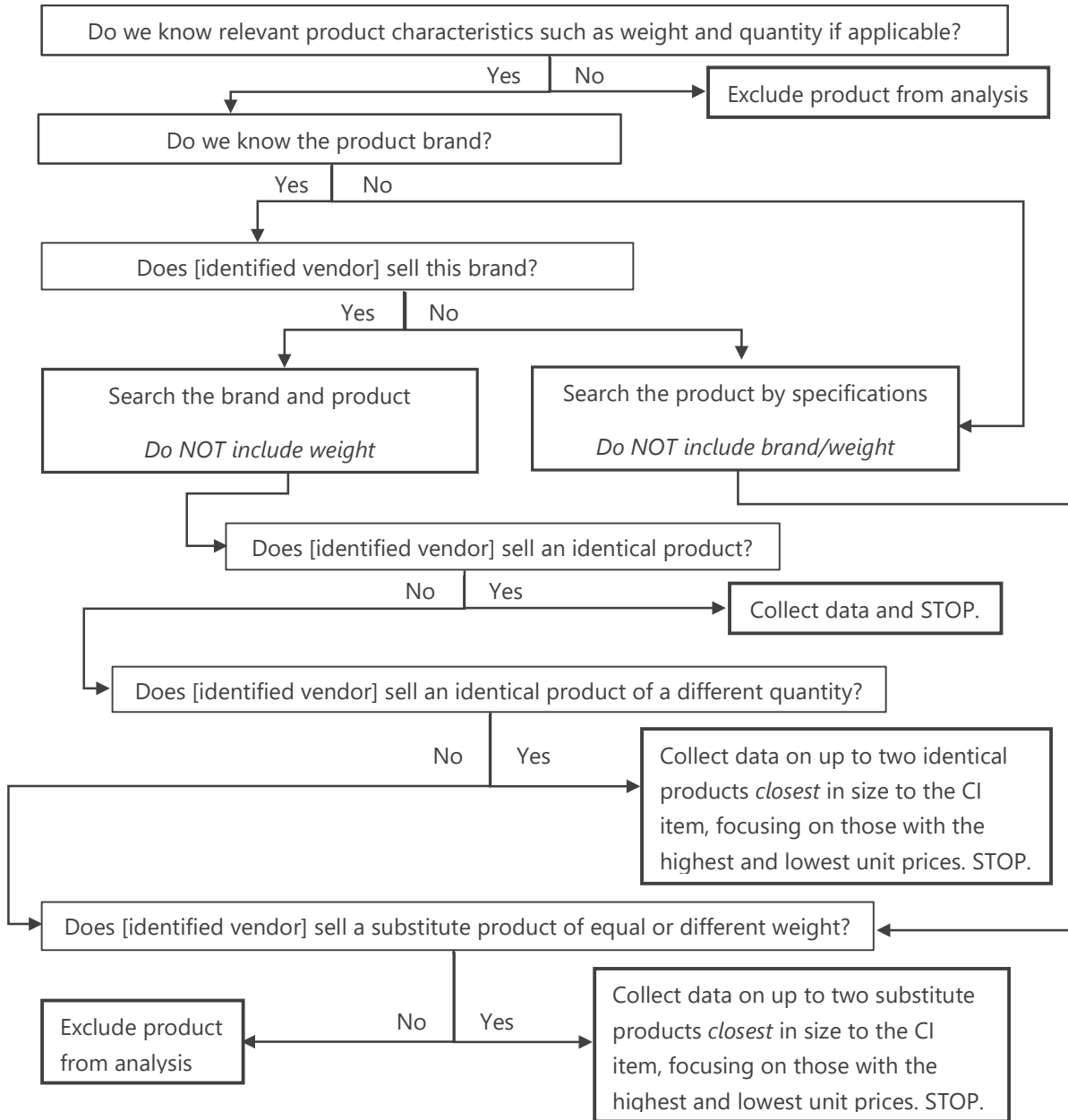
5) Average Unit Price

On average, we collected 3.7 product comparisons per commissary item (range: 1–9). We calculated the average unit price of Walmart products for each commissary item, which served as the basis for price comparisons.

⁵⁸ We excluded products sold by third-party retailers on Walmart.com because we noticed that third party retailers sold items for artificially inflated prices as compared to Walmart as a primary retailer. Rational consumers would not pay more for an item when Walmart as a primary retailer charged less for an identical item.

Exhibit A3

Manual Price Collection Flowchart



Note:

This flowchart illustrates the manual price collection process rather than the automated approach. Following the strategy employed by the Washington State Auditor in 2017, for the search for products by specifications that do NOT include brand or weight, we collected price data on a pool of similar items. For example, if the product is "Keefe coffee," we searched by relevant product specifications like "instant coffee," recording search terms, prices, and weights.

IV. Additional Exhibits

In this section, we present additional tables and figures that provide further details to complement the findings in the main sections.

Exhibit A4

Definitions for DOC's Trust Account System

Term	Definition
Spendable	The amount of funds available for use by the individuals; individuals cannot request a transfer of funds to or from other subaccounts to the spendable balance.
Commissary	Fund used to purchase items from the commissary; if the funds from the commissary subaccount do not cover the purchase, the balance will be taken from the spendable subaccount; the amount received monthly is subject to deductions and may not exceed the monthly allowance for commissary purchases. However, since FY 2024, SB 5131 has exempted commissary deposits from outside sources from mandatory deductions.
Postage	Fund used to pay for postage or shipping needs; if the funds from the postage account do not cover the request, the balance will be taken from the commissary subaccount and/or the spendable subaccount; the postage subaccount may be used to ship personal property per DOC 440.000 ; deposits are exempt from deductions.
Education	Fund used to pay for approved educational/vocational programs and the associated costs (e.g., tuition, fees, books); funds may be posted to the subaccount without the individual being enrolled in an approved program; disbursements from the account require Superintendent/Reentry Center Manager approval; deposits are exempt from deductions.
Medical	Fund used to pay for health services copayments, eyeglasses, and over-the-counter medication; if sufficient funds are unavailable, the remaining balance will be taken from the commissary and spendable subaccounts, or a copayment debt will be established for the difference; deposits are exempt from deductions.
Community Services Revolving Fund	Fund loaned from the CSRF to assist an individual housed at the Reentry Center in seeking employment or purchasing work-related clothes or equipment; maximum allowable loan request is \$300; deposits are exempt from deductions.
Savings	Savings are mandatory and will accumulate per RCW 72.09.111 and RCW 72.09.480 to assist individuals with transition to the community.
Reentry center savings	Individuals in a Reentry Center receiving a paycheck will have a portion of their paychecks allocated to their personal Reentry Center savings account; if an individual returns to prison, the savings will be applied to any debt.
Release funds	A fund for individuals transferring to partial confinement to assist with their transition to the community; release funds are exempt from deductions.

Notes:

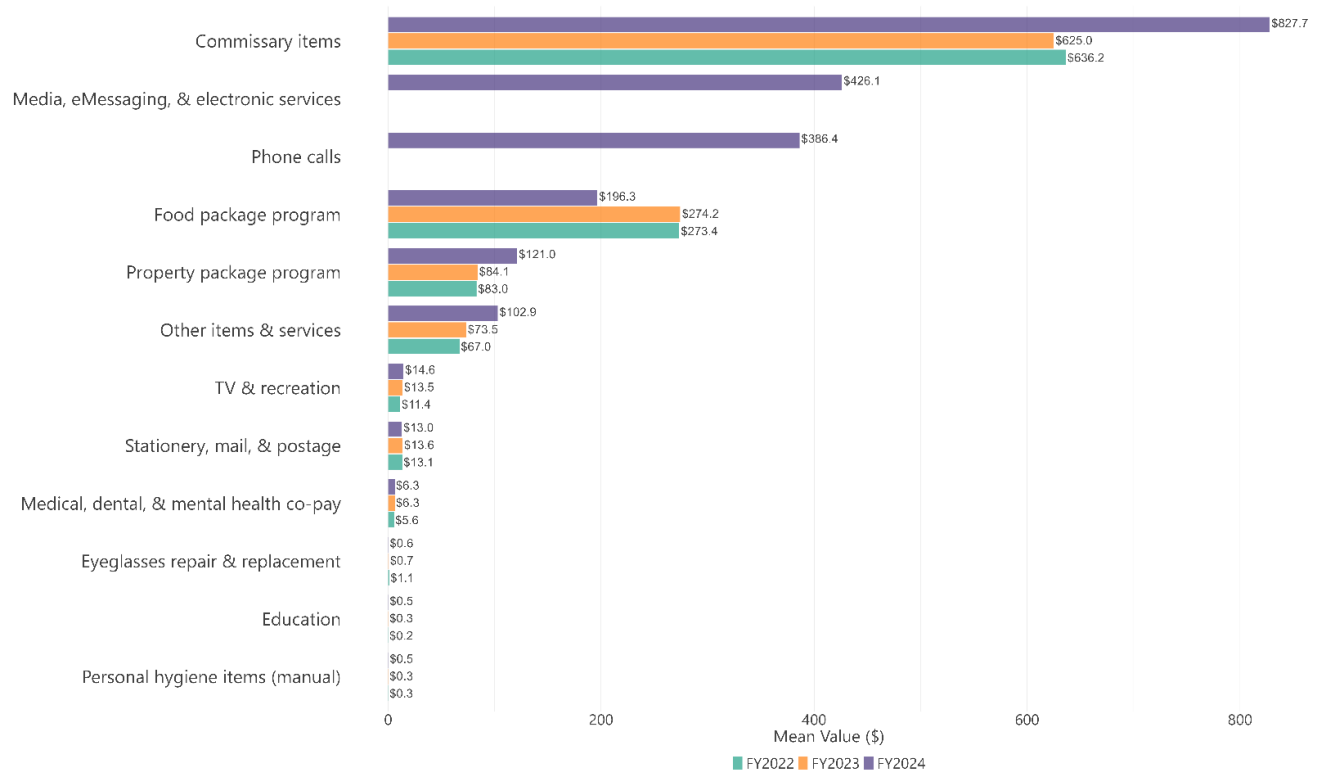
The spendable, savings, postage, education, medical, and commissary subaccounts are all subject to collection by the Department of Social and Health Services (DSHS) Division of Child Support, the county clerk, and a restitution recipient.

Source:

Subaccounts document – [DOC 200.000](#).

Exhibit A5

Average Costs Per Individual by Category Across FYs



Notes:

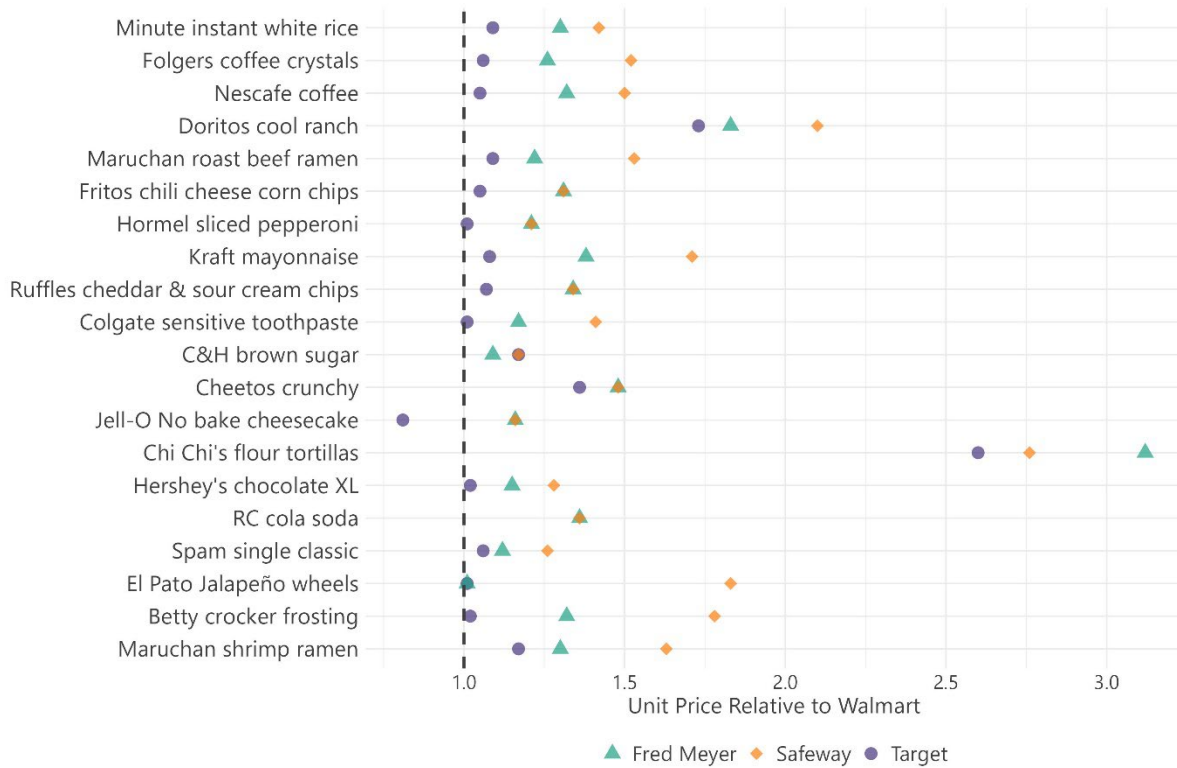
For category definitions, see the notes under [Exhibit 6](#). Note that the charges in Media, eMessaging, & Electronic Services, and Phone Calls categories provided by Securus are missing because Securus only began offering services in the second half of FY 23. The dollar amounts are in nominal terms.

Sources:

Trust Accounting System and Correctional Industries at the Washington State Department of Corrections and Securus Technologies.

Exhibit A6

Relative Price Comparison Across Selected Vendors



Notes:

The exhibit compares Fred Meyer, Safeway, and Target unit prices to those of Walmart. The items on the Y-axis are the most popular based on annual incarcerated individual spending, conditioned on Walmart selling the exact products. Note that RC Cola Soda was not available at Target. See [Appendix III](#) for details.

Source:

Price data for selected vendors were collected by the authors through web scraping.

Exhibit A7

Deduction Matrix – Correctional Industries Jobs

Type of deposit	LFO	CVC	SAV	DCS	COI	PLRA	CIVJDG	DEBT
Class I Compensation	20%	5%	10%	-	20%	20%	20%	-
Class II Compensation	20%	5%	10%	15%	15%	20%	15%	20%
Class III Compensation	-	50%	-	15%	-	20%	15%	20%
Class IV Compensation	-	-	-	15%	5%	20%	15%	20%
Reentry center paycheck	10%	-	12%	-	-	20%	-	20%
Workers' compensation benefits	100%	5%	10%	-	20%	20%	-	20%
Lawsuit settlement	20%	5%	10%	-	20%	20%	20%	20%
Lawsuit settlement - Life without parole (LWOP)	20%	5%	-	20%	20%	20%	20%	20%
Inheritance	20%	5%	10%	100%	20%	20%	20%	20%
Other deposits not listed above	20%	5%	10%	20%	20%	20%	20%	20%
Protected tribal funds	-	-	-	-	-	20%	-	-
Veterans Affairs/Social Security Administration benefits	-	-	-	-	-	20%	-	-
42 U.S.C. 1983 Lawsuit Settlements	20%	-	-	-	-	20%	20%	20%

Source: [DOC 200.000 Attachment 1](#).

Exhibit A8

Exempt Deposits^a by Type and FY

Exemption type	FY 2022	FY 2023	FY 2024	Definition of exemption
Second economic impact payment	\$836,776	\$270,468	\$70,107	Second Covid relief payment issued by the federal government (\$600). Payment was exemption from deductions in RCW 72.09.480 .
Commissary credit	\$124,550	-	-	Used during the pandemic, specifically during facility lockdown when individuals could not work, to provide a stipend for purchasing items from the commissary.
Commissary deposit posting	-	-	\$2,082,044	Legislation exempting funds received on behalf of an individual for commissary purchases was passed in the FY 2022-23 Legislative Session. SB 5131 Amending RCW 72.09.480 , effective 07/23/2023. This language is seen in 72.09.480(9).
Blake LFO refund	\$33,191	\$15,201	\$22,428	WA State Supreme Court decided in 2021 in <i>State v. Blake</i> that the possession of a controlled substance statute as written was unconstitutional. Ultimately, this required that Legal Financial Obligations (LFO) collected under that statute needed to be refunded to the individual. This is an exempt LFO refund, meaning DOC collected the funds from the individual's trust account and forwarded them to the county of conviction. Washington counties are providing these refunds, which will be ongoing for years.
Education account deposits	\$30,399	\$67,242	\$64,589	RCW 72.09.480 (6)(a)(b) exempts funds received on behalf of an individual for education from the deductions required in the same statute. This is for manual deposits.
Temp. exempt, void checks, transfers	\$87,552	\$79,686	\$162,097	A catch-all transaction type to refund amounts initially taken from the individual's accounts (e.g., LFO refunds - not Blake and Division of Child Services refunds).
JPAY deposit education	\$28,006	\$18,863	\$11,934	The electronic option through JPAY to deposit exempt to the education subaccount.
JPAY deposit medical	\$111,923	\$90,693	\$51,601	RCW 72.09.480 (8) exempts funds received on behalf of an individual for the purchase of over-the-counter medications, health services copays, and eyeglasses. This is the electronic option through JPAY to deposit exempt to the medical subaccount.

Exhibit A8 (Continued)

Exempt Deposits^a by Type and FY

Exemption type	FY 2022	FY 2023	FY 2024	Definition of exemption
JPAY deposit postage	\$201,061	\$175,911	\$124,755	RCW 72.09.480 (7) exempts funds received on behalf of an individual for postage. This is the electronic option through JPAY to deposit exempt to the postage subaccount.
Commissary deposit transaction	\$0	\$0	\$4,283,350	The electronic option through JPAY to deposit exempt to the commissary subaccount.
LFO refund	\$45,024	\$25,810	\$37,141	An automated refund back to an individual's account for LFOs deducted. This occurs during the semi-monthly processing period when/if an individual's LFO deductions in that processing period exceed the LFO balance received from the Administrator of the Courts (AOC).
Personal property tort	\$15,674	\$11,552	\$16,609	For tort claims regarding an individual's personal property settled by Department of Enterprise Services (DES) risk management. These warrants are stamped on the back to indicate the tort claim investigation showed the property was purchased from the individual's trust account.
Receipt transfer fee	\$33,030	\$28,815	\$30,675	A fee is received monthly from Union Supply for the amount an individual is required to keep on hold for future property shipping per policy, typically used for TVs purchased through Union Supply. The hold fee is added to the purchase price and then returned to DOC to post exempt to an individual's postage subaccount.
CSRF Loan	\$140,556	\$139,018	\$190,831	For exempt deposits to the Community Services Revolving Fund subaccount on an individual's account. The CSRF issues loans to individuals participating in a work release program to assist with purchasing items needed for job search (e.g., bus passes, clothing, tools, etc.) Individuals must sign promissory notes for the loans. The source for the fund is unclaimed incarcerated individual funds. RCW 9.95.310 through RCW 9.95.370 .

Exhibit A8 (Continued)

Exempt Deposits^a by Type and FY

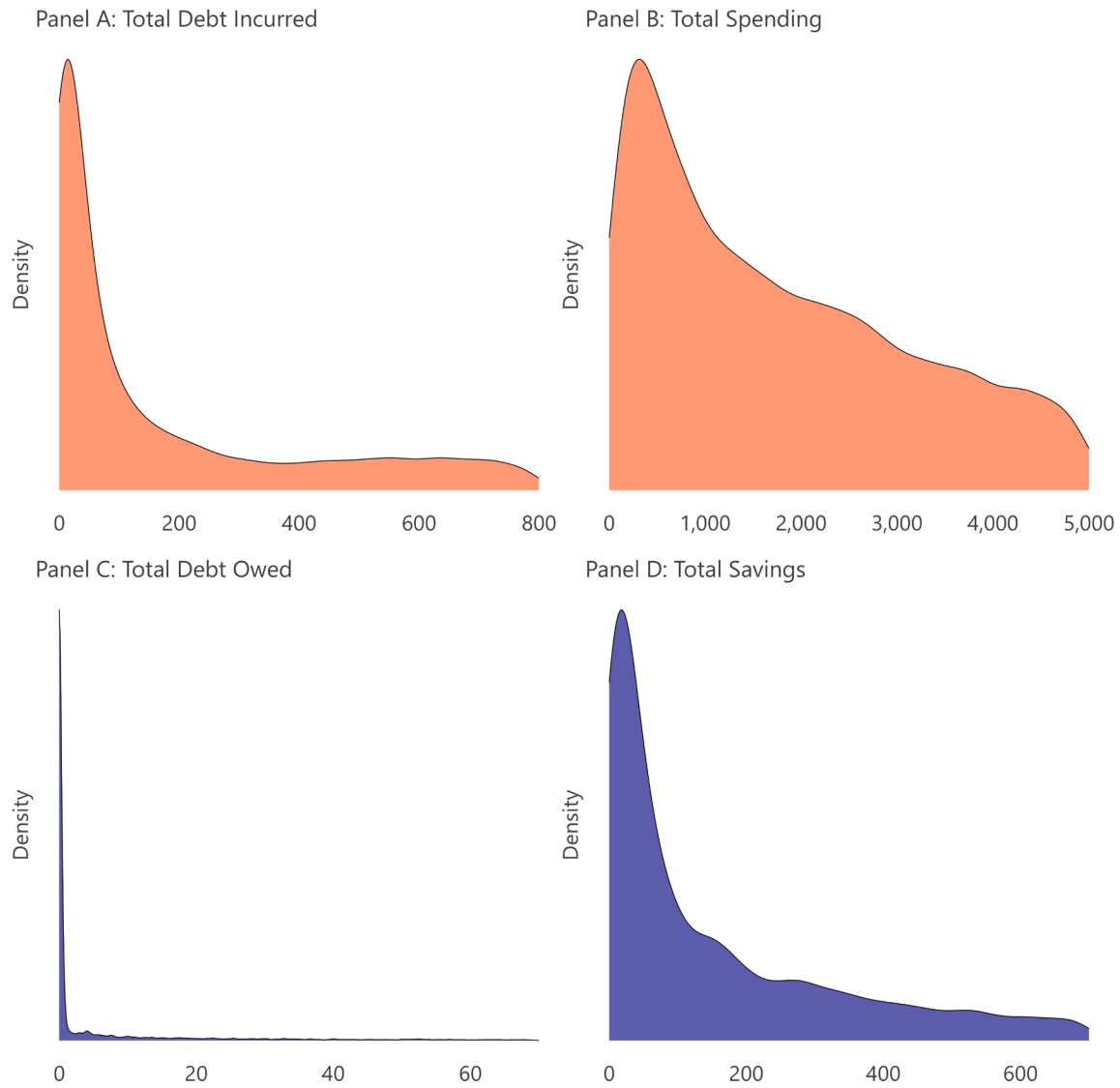
Exemption type	FY 2022	FY 2023	FY 2024	Definition of exemption
Gate money	\$120	\$0	\$5,400	Used to deposit gate (release funds) to an individual's account so that one check can be created when the individual is released from the facility. These are funds issued under RCW 72.02.100 . When released from a prison facility, these funds are typically issued as cash from the state general fund.
Receipt - Medical account	\$22,931	\$24,607	\$66,964	RCW 72.09.480 (8) exempts funds received on behalf of an individual for the purchase of over-the-counter medications, health services copays, and eyeglasses. This is the manual deposit posting to an individual's medical subaccount.
Receipt - Postage	\$38,422	\$33,594	\$29,060	RCW 72.09.480 (7) exempts funds received on behalf of an individual for postage. This is the manual deposit posting to an individual's postage subaccount.
Receipt - Property shipment	\$1,126	\$840	\$917	To receive funds to an individual's postage subaccount to ship an individual's excess property to the facility where an individual is transferred. The individual is responsible for the cost of shipping excess property as defined in policy.
Vendor refunds	\$142,573	\$73,738	\$85,970	A refund to an individual for a purchase made from their trust account to an approved vendor. The vendor refunds the individual when the order cannot be processed or is damaged, etc.
Statutory release funds	-	-	\$28,500	RCW 72.09.480 (11)(a)(b) exempts funds issued under RCW 72.02.100 to an individual transferring to partial confinement, to community custody, or for furlough. This deposits exempt funds into an individual's release subaccount created effective in June 2024.
<i>Deposits - Exempt (total)</i>	<i>\$1,892,912</i>	<i>\$1,056,039</i>	<i>\$7,364,970</i>	

Notes:

^a Exempt deposits are those that are not subject to deductions. In 2023, SB 5131 was passed, which states that any funds received by DOC on behalf of an incarcerated individual for the purchase of commissary items are not subject to deductions. This new exemption represents the sharp increase in exempt deposits in FY 2024. The dollar amounts are in nominal terms.

Exhibit A9

Distribution of Financial Status Measures



Notes:

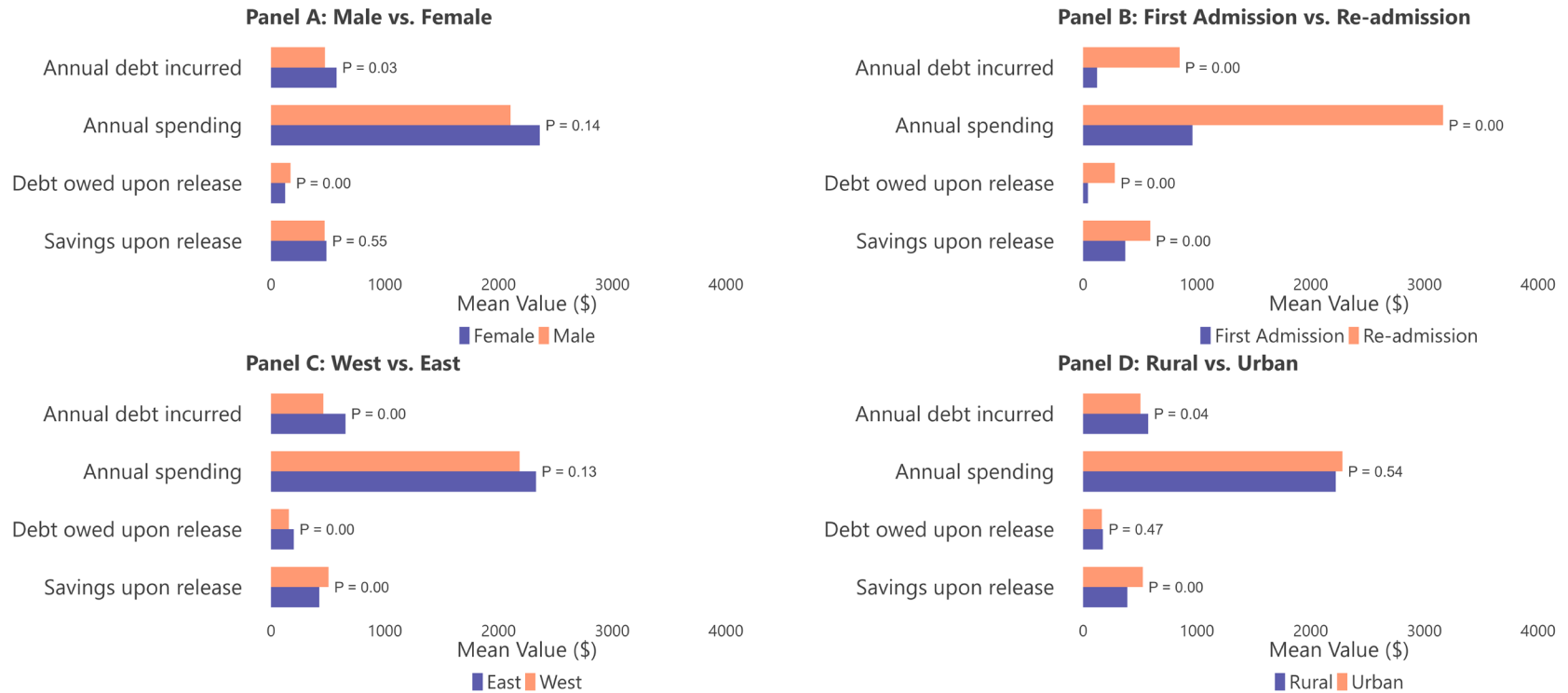
For sample criteria details, see [Appendix I](#). The dollar amounts are in nominal terms. We excluded some right-side outliers to improve readability.

Sources:

Research & Data Analytics and Trust Accounting System at the Washington State Department of Corrections.

Exhibit A10

Differences in Mean Financial Status Measures Across Subgroups



Notes:

The exhibit compares the mean values of total debt, annual debt, total payments, and annual payments for items and services provided by DOC facilities to incarcerated individuals during confinement, as well as total debt owed and savings account balances at the time of release, across two categories within each subgroup. The p-values for the t-tests of each pair of bars are reported. For sample criteria details, see [Appendix I](#). Note that savings amounts may be overestimated, as transactions between subaccounts at the time of release may not be accounted for. Additionally, these metrics were computed based on point-in-time estimates, which may slightly deviate from actual values due to missing data in DOC Trust Accounting System (TAS). See [Appendix II](#) for computation details.

Sources:

Research & Data Analytics and Trust Accounting at the Washington State Department of Corrections.

Exhibit A11**Budget Flows of Key Revenue in FYs 2022-2024**

	FY 2022	FY 2023	FY 2024
Commissary^a net income			
Monroe Correctional Center (MCC)	\$2,543	(\$342,785)	(\$107,080)
Airway Heights Correctional Center (AHCC)	\$163,311	(\$8,537)	\$314,336
DOC phone calls and media commissions			
Phone & media ^b	-	\$2,085,784	\$3,000,673
Projected revenue for Incarcerated Individual Betterment Fund (IIBF)			
IIBF	\$2,313,027	\$2,289,740	\$3,168,487
Cost of incarceration (COI)			
COI ^c	\$1,753,365	\$2,209,214	\$1,660,146

Notes:

^a Commissary operates with a net-neutral revenue goal. Generated net income is reinvested into Correctional Industries (CI) operations, with the intention of investing specifically into the CI commissary. MCC and AHCC serve as the two distribution centers operated by Correctional Industries (CI).

^b DOC started receiving phone and media data commissions from Securus in August 2023. These commissions go into the Incarcerated Individual Betterment Fund (IIBF) as part of the IIBF revenue. Before Securus, GTL provided Phone service and JPAY for media.

^c COI is collected from qualifying deposits made to an incarcerated individual's account per requirements in [RCWs 72.09.111](#) and [72.09.480](#). The percentages in statute range from 5-20%. The deductions are taken at the time of the deposit - typically, this occurs daily - and held in a general liability to be disbursed monthly. The dollar amounts are in nominal terms.

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