

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

**Table T21-0036**  
**Economic Impact Payments in H.R.1319, The American Rescue Plan Act of 2021**  
**As Passed by the Senate**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Tax Units		Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>4</sup>	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
<b>Less than 10</b>	12,510	7.1	35.4	5.6	-1,800	-33.8	-29.2
<b>10-20</b>	20,870	11.9	13.8	10.7	-2,070	-13.5	-11.5
<b>20-30</b>	19,290	11.0	9.7	11.2	-2,350	-9.3	-5.9
<b>30-40</b>	15,710	9.0	7.3	9.4	-2,430	-6.9	-0.7
<b>40-50</b>	13,070	7.4	5.8	7.8	-2,420	-5.3	3.1
<b>50-75</b>	24,860	14.2	4.7	15.9	-2,580	-4.1	6.9
<b>75-100</b>	17,380	9.9	3.6	11.8	-2,740	-3.1	10.6
<b>100-200</b>	31,460	17.9	2.5	23.0	-2,950	-2.1	14.6
<b>200-500</b>	14,570	8.3	0.4	2.9	-810	-0.3	20.8
<b>500-1,000</b>	1,860	1.1	0.0	0.0	-30	0.0	25.0
<b>More than 1,000</b>	790	0.5	0.0	0.0	*	0.0	29.5
<b>All</b>	175,540	100.0	2.8	100.0	-2,300	-2.3	15.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-2).

Number of AMT Taxpayers (millions). Baseline: 0.1

Proposal: 0.1

(1) Calendar year. Baseline is the law currently in place as of Mar 7, 2021. Proposal would: provide a refundable tax credit of up to \$2,800 for married couples (\$1,400 for others) and an additional amount of \$1,400 per eligible dependent regardless of age. Combined amount would phase out ratably between adjusted gross income of \$150,000 and \$160,000 for married couples filing jointly, \$112,500 and \$120,000 for heads of household, and \$75,000 and \$80,000 for others. We model the provisions on the 2021 population at 2021 income levels. Estimates assume 100 percent take-up for non-filers and because of data limitations, do not incorporate the Social Security Number (SSN) requirements.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T21-0036**  
**Economic Impact Payments in H.R.1319, The American Rescue Plan Act of 2021**  
**As Passed by the Senate**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent <sup>4</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Less than 10</b>	35.4	5.6	-1,800	-741.7	-0.8	-0.7	-33.8	-29.2
<b>10-20</b>	13.8	10.7	-2,070	-666.6	-1.6	-1.4	-13.5	-11.5
<b>20-30</b>	9.7	11.2	-2,350	-275.7	-1.6	-1.1	-9.3	-5.9
<b>30-40</b>	7.3	9.4	-2,430	-111.2	-1.2	-0.1	-6.9	-0.7
<b>40-50</b>	5.8	7.8	-2,420	-63.6	-0.9	0.7	-5.3	3.1
<b>50-75</b>	4.7	15.9	-2,580	-37.5	-1.5	3.9	-4.1	6.9
<b>75-100</b>	3.6	11.8	-2,740	-22.9	-0.8	5.9	-3.1	10.6
<b>100-200</b>	2.5	23.0	-2,950	-12.4	0.2	24.1	-2.1	14.6
<b>200-500</b>	0.4	2.9	-810	-1.3	3.8	32.3	-0.3	20.8
<b>500-1,000</b>	0.0	0.0	-30	0.0	1.5	11.6	0.0	25.0
<b>More than 1,000</b>	0.0	0.0	*	0.0	3.2	24.7	0.0	29.5
<b>All</b>	2.8	100.0	-2,300	-12.9	0.0	100.0	-2.3	15.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Less than 10</b>	12,510	7.1	5,330	0.4	240	0.1	5,080	0.5	4.6
<b>10-20</b>	20,870	11.9	15,260	1.8	310	0.2	14,950	2.2	2.0
<b>20-30</b>	19,290	11.0	25,140	2.8	850	0.5	24,290	3.3	3.4
<b>30-40</b>	15,710	9.0	35,350	3.2	2,180	1.1	33,170	3.7	6.2
<b>40-50</b>	13,070	7.4	45,440	3.4	3,810	1.6	41,630	3.8	8.4
<b>50-75</b>	24,860	14.2	62,280	8.9	6,880	5.5	55,410	9.7	11.0
<b>75-100</b>	17,380	9.9	87,770	8.8	12,010	6.7	75,770	9.3	13.7
<b>100-200</b>	31,460	17.9	142,000	25.7	23,740	23.9	118,260	26.1	16.7
<b>200-500</b>	14,570	8.3	289,850	24.3	61,110	28.5	228,740	23.4	21.1
<b>500-1,000</b>	1,860	1.1	677,440	7.3	169,390	10.1	508,060	6.6	25.0
<b>More than 1,000</b>	790	0.5	2,877,060	13.1	847,800	21.5	2,029,270	11.3	29.5
<b>All</b>	#####	100.0	98,930	100.0	17,780	100.0	81,150	100.0	18.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-2).

Number of AMT Taxpayers (millions). Baseline: 0.1

Proposal: 0.1

(1) Calendar year. Baseline is the law currently in place as of Mar 7, 2021. Proposal would: provide a refundable tax credit of up to \$2,800 for married couples (\$1,400 for others) and an additional amount of \$1,400 per eligible dependent regardless of age. Combined amount would phase out ratably between adjusted gross income of \$150,000 and \$160,000 for married couples filing jointly, \$112,500 and \$120,000 for heads of household, and \$75,000 and \$80,000 for others. We model the provisions on the 2021 population at 2021 income levels. Estimates assume 100 percent take-up for non-filers and because of data limitations, do not incorporate the Social Security Number (SSN) requirements.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T21-0036**  
**Economic Impact Payments in H.R.1319, The American Rescue Plan Act of 2021**  
**As Passed by the Senate**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent <sup>4</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Less than 10</b>	29.5	13.0	-1,460	-419.8	-2.3	-1.8	-27.5	-21.0
<b>10-20</b>	10.7	20.1	-1,530	-187.9	-3.3	-1.7	-10.1	-4.7
<b>20-30</b>	6.6	16.4	-1,540	-83.9	-2.4	0.6	-6.1	1.2
<b>30-40</b>	4.7	12.1	-1,500	-44.2	-1.4	2.7	-4.2	5.4
<b>40-50</b>	3.6	9.4	-1,460	-28.1	-0.8	4.3	-3.2	8.3
<b>50-75</b>	2.8	16.3	-1,470	-16.9	-0.3	14.4	-2.4	11.7
<b>75-100</b>	1.7	7.5	-1,260	-8.3	1.1	14.8	-1.4	15.9
<b>100-200</b>	0.4	2.9	-450	-1.7	4.2	30.6	-0.3	19.6
<b>200-500</b>	0.0	0.1	-60	-0.1	2.6	16.9	0.0	23.2
<b>500-1,000</b>	0.0	0.0	*	0.0	0.8	5.5	0.0	29.3
<b>More than 1,000</b>	0.0	0.0	-10	0.0	2.1	13.8	0.0	31.6
<b>All</b>	3.1	100.0	-1,350	-15.2	0.0	100.0	-2.5	14.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Less than 10</b>	10,060	12.0	5,320	1.2	350	0.5	4,970	1.3	6.6
<b>10-20</b>	14,940	17.8	15,190	5.1	820	1.6	14,380	5.8	5.4
<b>20-30</b>	12,110	14.4	25,070	6.8	1,840	3.0	23,240	7.5	7.3
<b>30-40</b>	9,180	10.9	35,300	7.2	3,390	4.2	31,920	7.9	9.6
<b>40-50</b>	7,310	8.7	45,400	7.4	5,210	5.1	40,180	7.9	11.5
<b>50-75</b>	12,600	15.0	61,910	17.4	8,710	14.7	53,200	18.0	14.1
<b>75-100</b>	6,750	8.0	87,160	13.1	15,070	13.6	72,090	13.0	17.3
<b>100-200</b>	7,390	8.8	133,660	22.1	26,650	26.4	107,020	21.2	19.9
<b>200-500</b>	1,640	2.0	280,390	10.3	65,080	14.3	215,310	9.5	23.2
<b>500-1,000</b>	170	0.2	680,450	2.6	199,180	4.6	481,270	2.2	29.3
<b>More than 1,000</b>	90	0.1	2,976,620	6.2	939,210	11.7	2,037,400	5.1	31.6
<b>All</b>	84,040	100.0	53,300	100.0	8,880	100.0	44,430	100.0	16.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-2).

(1) Calendar year. Baseline is the law currently in place as of Mar 7, 2021. Proposal would: provide a refundable tax credit of up to \$2,800 for married couples (\$1,400 for others) and an additional amount of \$1,400 per eligible dependent regardless of age. Combined amount would phase out ratably between adjusted gross income of \$150,000 and \$160,000 for married couples filing jointly, \$112,500 and \$120,000 for heads of household, and \$75,000 and \$80,000 for others. We model the provisions on the 2021 population at 2021 income levels. Estimates assume 100 percent take-up for non-filers and because of data limitations, do not incorporate the Social Security Number (SSN) requirements.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T21-0036**  
**Economic Impact Payments in H.R.1319, The American Rescue Plan Act of 2021**  
**As Passed by the Senate**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent <sup>4</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Less than 10</b>	74.1	2.2	-3,310	-2,712.4	-0.2	-0.2	-72.1	-69.5
<b>10-20</b>	23.1	4.5	-3,570	-3,569.5	-0.5	-0.5	-22.9	-22.3
<b>20-30</b>	15.7	6.0	-3,950	-2,509.9	-0.6	-0.6	-15.6	-14.9
<b>30-40</b>	11.3	6.1	-3,940	-690.4	-0.6	-0.6	-11.2	-9.5
<b>40-50</b>	8.8	5.4	-3,850	-228.7	-0.5	-0.3	-8.5	-4.8
<b>50-75</b>	6.7	13.7	-3,930	-87.4	-1.3	0.2	-6.2	0.9
<b>75-100</b>	4.9	14.6	-3,890	-41.3	-1.2	2.2	-4.4	6.3
<b>100-200</b>	3.2	40.0	-3,890	-17.1	-1.9	20.3	-2.7	12.9
<b>200-500</b>	0.4	5.7	-930	-1.5	3.1	38.0	-0.3	20.5
<b>500-1,000</b>	0.0	0.0	-30	0.0	1.3	13.9	0.0	24.5
<b>More than 1,000</b>	0.0	0.0	0	0.0	2.6	27.4	0.0	29.3
<b>All</b>	2.3	100.0	-3,160	-9.5	0.0	100.0	-1.8	17.5

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Less than 10</b>	1,350	2.1	4,600	0.1	120	0.0	4,470	0.1	2.7
<b>10-20</b>	2,570	4.0	15,590	0.4	100	0.0	15,490	0.4	0.6
<b>20-30</b>	3,080	4.8	25,390	0.7	160	0.0	25,230	0.9	0.6
<b>30-40</b>	3,160	4.9	35,340	1.0	570	0.1	34,770	1.2	1.6
<b>40-50</b>	2,870	4.4	45,550	1.2	1,680	0.2	43,870	1.4	3.7
<b>50-75</b>	7,110	11.0	63,260	4.0	4,500	1.5	58,760	4.7	7.1
<b>75-100</b>	7,640	11.8	88,620	6.1	9,440	3.4	79,180	6.7	10.7
<b>100-200</b>	20,960	32.4	146,110	27.5	22,750	22.2	123,360	28.8	15.6
<b>200-500</b>	12,400	19.2	291,980	32.5	60,650	35.0	231,330	32.0	20.8
<b>500-1,000</b>	1,630	2.5	677,550	10.0	165,860	12.6	511,690	9.3	24.5
<b>More than 1,000</b>	660	1.0	2,758,470	16.4	807,700	24.8	1,950,770	14.4	29.3
<b>All</b>	64,640	100.0	172,110	100.0	33,270	100.0	138,840	100.0	19.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-2).

(1) Calendar year. Baseline is the law currently in place as of Mar 7, 2021. Proposal would: provide a refundable tax credit of up to \$2,800 for married couples (\$1,400 for others) and an additional amount of \$1,400 per eligible dependent regardless of age. Combined amount would phase out ratably between adjusted gross income of \$150,000 and \$160,000 for married couples filing jointly, \$112,500 and \$120,000 for heads of household, and \$75,000 and \$80,000 for others. We model the provisions on the 2021 population at 2021 income levels. Estimates assume 100 percent take-up for non-filers and because of data limitations, do not incorporate the Social Security Number (SSN) requirements.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T21-0036**  
**Economic Impact Payments in H.R.1319, The American Rescue Plan Act of 2021**  
**As Passed by the Senate**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent <sup>4</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Less than 10</b>	45.8	3.8	-3,270	413.5	-5.3	-5.8	-51.5	-63.9
<b>10-20</b>	19.9	13.2	-3,460	167.6	-21.6	-25.9	-22.6	-36.0
<b>20-30</b>	13.6	17.1	-3,680	188.7	-27.3	-32.4	-14.6	-22.4
<b>30-40</b>	10.5	13.9	-3,750	2,884.5	-17.4	-17.7	-10.6	-10.9
<b>40-50</b>	8.4	11.4	-3,670	-208.7	-10.4	-7.3	-8.1	-4.2
<b>50-75</b>	6.5	20.1	-3,670	-73.6	-6.2	8.9	-5.9	2.1
<b>75-100</b>	4.6	10.8	-3,480	-32.5	9.4	27.7	-4.0	8.3
<b>100-200</b>	2.6	9.2	-2,870	-12.8	37.8	77.5	-2.2	14.7
<b>200-500</b>	0.2	0.2	-450	-0.8	19.2	35.0	-0.2	21.7
<b>500-1,000</b>	0.0	0.0	*	0.0	4.8	8.8	0.0	27.7
<b>More than 1,000</b>	0.0	0.0	0	0.0	17.5	31.6	0.0	28.7
<b>All</b>	6.4	100.0	-3,460	-55.3	0.0	100.0	-5.8	4.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Less than 10</b>	940	4.0	6,350	0.4	-790	-0.5	7,140	0.5	-12.4
<b>10-20</b>	3,080	13.2	15,330	3.4	-2,060	-4.3	17,390	4.3	-13.5
<b>20-30</b>	3,770	16.1	25,180	6.7	-1,950	-5.0	27,130	8.1	-7.8
<b>30-40</b>	3,000	12.8	35,460	7.6	-130	-0.3	35,590	8.5	-0.4
<b>40-50</b>	2,520	10.8	45,430	8.1	1,760	3.0	43,670	8.7	3.9
<b>50-75</b>	4,430	19.0	61,750	19.4	4,980	15.1	56,770	20.0	8.1
<b>75-100</b>	2,510	10.8	86,940	15.5	10,710	18.4	76,230	15.2	12.3
<b>100-200</b>	2,590	11.1	133,640	24.6	22,480	39.8	111,160	22.8	16.8
<b>200-500</b>	400	1.7	265,400	7.5	57,990	15.8	207,410	6.6	21.9
<b>500-1,000</b>	30	0.1	669,730	1.5	185,650	3.9	484,080	1.2	27.7
<b>More than 1,000</b>	20	0.1	4,535,190	5.1	1,299,850	14.1	3,235,340	4.1	28.7
<b>All</b>	23,380	100.0	60,200	100.0	6,270	100.0	53,940	100.0	10.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-2).

(1) Calendar year. Baseline is the law currently in place as of Mar 7, 2021. Proposal would: provide a refundable tax credit of up to \$2,800 for married couples (\$1,400 for others) and an additional amount of \$1,400 per eligible dependent regardless of age. Combined amount would phase out ratably between adjusted gross income of \$150,000 and \$160,000 for married couples filing jointly, \$112,500 and \$120,000 for heads of household, and \$75,000 and \$80,000 for others. We model the provisions on the 2021 population at 2021 income levels. Estimates assume 100 percent take-up for non-filers and because of data limitations, do not incorporate the Social Security Number (SSN) requirements.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T21-0036**  
**Economic Impact Payments in H.R.1319, The American Rescue Plan Act of 2021**  
**As Passed by the Senate**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent <sup>4</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
<b>Less than 10</b>	49.9	2.6	-3,680	399.8	-0.5	-0.6	-57.0	-71.3
<b>10-20</b>	21.7	8.4	-3,790	174.8	-1.7	-2.5	-24.7	-38.9
<b>20-30</b>	15.2	11.2	-4,140	208.5	-2.2	-3.1	-16.4	-24.3
<b>30-40</b>	12.0	9.3	-4,310	811.5	-1.8	-1.9	-12.2	-13.7
<b>40-50</b>	9.8	7.5	-4,290	-283.9	-1.3	-0.9	-9.4	-6.1
<b>50-75</b>	7.9	15.6	-4,550	-95.6	-2.4	0.1	-7.3	0.3
<b>75-100</b>	6.0	12.3	-4,670	-45.1	-1.5	2.8	-5.3	6.5
<b>100-200</b>	3.9	28.6	-4,770	-20.2	-1.2	21.0	-3.3	13.0
<b>200-500</b>	0.5	3.8	-1,090	-1.7	5.6	39.5	-0.4	21.1
<b>500-1,000</b>	0.0	0.0	-10	0.0	2.4	15.3	0.0	25.6
<b>More than 1,000</b>	0.0	0.0	0	0.0	4.7	30.2	0.0	29.7
<b>All</b>	3.6	100.0	-3,870	-15.7	0.0	100.0	-2.9	15.6

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
<b>Less than 10</b>	1,450	2.7	6,460	0.1	-920	-0.1	7,380	0.2	-14.3
<b>10-20</b>	4,570	8.6	15,320	1.0	-2,170	-0.8	17,480	1.4	-14.1
<b>20-30</b>	5,540	10.4	25,230	2.0	-1,990	-0.8	27,210	2.6	-7.9
<b>30-40</b>	4,420	8.3	35,340	2.2	-530	-0.2	35,870	2.8	-1.5
<b>40-50</b>	3,580	6.7	45,490	2.3	1,510	0.4	43,980	2.7	3.3
<b>50-75</b>	7,060	13.3	62,370	6.2	4,760	2.6	57,610	7.1	7.6
<b>75-100</b>	5,420	10.2	87,990	6.7	10,340	4.3	77,650	7.3	11.8
<b>100-200</b>	12,300	23.2	144,920	25.2	23,660	22.2	121,270	25.9	16.3
<b>200-500</b>	7,080	13.3	291,700	29.2	62,750	33.9	228,960	28.1	21.5
<b>500-1,000</b>	980	1.8	677,510	9.3	173,390	12.9	504,120	8.5	25.6
<b>More than 1,000</b>	410	0.8	2,767,590	15.9	822,030	25.5	1,945,560	13.7	29.7
<b>All</b>	53,110	100.0	133,330	100.0	24,700	100.0	108,630	100.0	18.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-2).

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is the law currently in place as of Mar 7, 2021. Proposal would: provide a refundable tax credit of up to \$2,800

for married couples (\$1,400 for others) and an additional amount of \$1,400 per eligible dependent regardless of age. Combined amount would phase out ratably between adjusted gross income of \$150,000 and \$160,000 for married couples filing jointly, \$112,500 and \$120,000 for heads of household, and \$75,000 and \$80,000 for others. We model the provisions on the 2021 population at 2021 income levels. Estimates assume 100 percent take-up for non-filers and because of data limitations, do not incorporate the Social Security Number (SSN) requirements.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(4) For income categories for which the baseline tax burden is negative, a positive percent change in average federal tax indicates a net increase in federal subsidies, and a negative percent change indicates a net decrease in federal subsidies.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

**Table T21-0036**  
**Economic Impact Payments in H.R.1319, The American Rescue Plan Act of 2021**  
**As Passed by the Senate**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2021 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2020 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>5</sup>	
			Dollars	Percent <sup>4</sup>	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	38.5	3.4	-1,820	-3,202.9	-0.6	-0.6	-38.0	-36.8
10-20	11.1	10.0	-1,740	-1,095.7	-1.7	-1.6	-11.0	-10.0
20-30	7.0	11.0	-1,740	-375.2	-1.9	-1.4	-6.9	-5.1
30-40	5.6	10.6	-1,910	-219.3	-1.7	-1.0	-5.4	-2.9
40-50	4.5	9.5	-1,970	-134.8	-1.5	-0.4	-4.3	-1.1
50-75	3.6	18.4	-2,120	-63.4	-2.5	1.9	-3.4	2.0
75-100	2.7	12.8	-2,210	-31.1	-1.2	5.0	-2.5	5.6
100-200	1.7	18.2	-2,070	-12.0	0.8	23.5	-1.5	10.9
200-500	0.2	1.6	-520	-1.0	3.9	27.9	-0.2	17.8
500-1,000	0.0	0.0	-90	-0.1	1.7	11.2	0.0	23.1
More than 1,000	0.0	0.0	*	0.0	5.4	35.7	0.0	29.1
All	2.4	100.0	-1,870	-15.0	0.0	100.0	-2.1	11.7

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2021 <sup>1</sup>**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income <sup>3</sup>		Average Federal Tax Rate <sup>5</sup>
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,570	3.5	4,780	0.2	60	0.0	4,730	0.2	1.2
10-20	4,750	10.7	15,820	1.9	160	0.1	15,660	2.1	1.0
20-30	5,250	11.8	25,200	3.3	460	0.4	24,740	3.7	1.8
30-40	4,590	10.4	35,390	4.0	870	0.7	34,510	4.6	2.5
40-50	3,990	9.0	45,400	4.5	1,460	1.1	43,940	5.1	3.2
50-75	7,190	16.2	62,110	11.1	3,340	4.3	58,770	12.2	5.4
75-100	4,800	10.8	87,710	10.5	7,090	6.1	80,630	11.2	8.1
100-200	7,300	16.5	139,060	25.2	17,230	22.7	121,830	25.6	12.4
200-500	2,530	5.7	291,510	18.3	52,420	24.0	239,090	17.4	18.0
500-1,000	340	0.8	677,480	5.7	156,320	9.5	521,160	5.1	23.1
More than 1,000	190	0.4	3,128,020	14.4	909,260	30.4	2,218,760	11.8	29.1
All	44,350	100.0	90,750	100.0	12,490	100.0	78,260	100.0	13.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0920-2).

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is the law currently in place as of Mar 7, 2021. Proposal would: provide a refundable tax credit of up to \$2,800 for married couples (\$1,400 for others) and an additional amount of \$1,400 per eligible dependent regardless of age. Combined amount would phase out ratably between adjusted gross income of \$150,000 and \$160,000 for married couples filing jointly, \$112,500 and \$120,000 for heads of household, and \$75,000 and \$80,000 for others. We model the provisions on the 2021 population at 2021 income levels. Estimates assume 100 percent take-up for non-filers and because of data limitations, do not incorporate the Social Security Number (SSN) requirements.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

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(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.