

Table T20-0132
Alternative Definitions of an Eligible Dependent for Senate Recovery Rebate in CARES Act
Baseline: Current Law
Dependents Eligible by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Number of dependents who could be claimed for \$500 supplement to recovery rebate under different age criteria											
	Must be child under 17 (current law)				Must be child under 19, or full-time student under 24				All dependents			
	Dependents eligible		Dependents not eligible		Dependents eligible		Dependents not eligible		Dependents eligible		Dependents not eligible	
	Number (thousands)	Percent Within Class	Number (thousands)	Percent Within Class	Number (thousands)	Percent Within Class	Number (thousands)	Percent Within Class	Number (thousands)	Percent Within Class	Number (thousands)	Percent Within Class
Less than 10	1,601	75.9	508	24.1	1,968	93.3	140.9	6.7	2,106	99.9	2.5	0.1
10-20	5,365	73.5	1,932	26.5	6,883	94.3	413.1	5.7	7,297	100.0	0.0	0.0
20-30	7,823	79.5	2,022	20.5	9,168	93.1	676.4	6.9	9,845	100.0	0.0	0.0
30-40	6,746	78.6	1,842	21.4	7,948	92.5	640.1	7.5	8,588	100.0	0.0	0.0
40-50	5,372	78.5	1,468	21.5	6,329	92.5	511.0	7.5	6,840	100.0	0.0	0.0
50-75	10,947	77.7	3,136	22.3	12,988	92.2	1,095.2	7.8	14,083	100.0	0.2	0.0
75-100	7,611	77.9	2,160	22.1	9,080	92.9	690.3	7.1	9,770	100.0	0.1	0.0
100-200	18,023	76.5	5,532	23.5	22,351	94.9	1,204.6	5.1	23,320	99.0	235.3	1.0
200-500	6,013	45.6	7,161	54.4	7,852	59.6	5,321.4	40.4	8,053	61.1	5,120.6	38.9
500-1,000	10	0.5	1,830	99.5	17	0.9	1,823.6	99.1	19	1.0	1,821.5	99.0
More than 1,000	1	0.2	873	99.8	2	0.2	872.5	99.8	2	0.2	872.5	99.8
All	69,513	70.9	28,462	29.1	84,586	86.3	13,389	13.7	89,923	91.8	8,053	8.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. We use the version of the Recovery Rebate that was signed into law as part of the CARES Act on March 27, 2020. The Recovery Rebate provides a refundable tax credit of up to \$2,400 for married couples (\$1,200 for others) plus an additional \$500 per eligible child under age 17. The credit would phase out at a rate of 5 percent on AGI greater than \$150,000 for married couples, \$112,500 for heads of household, and \$75,000 for others. We model the credit on the 2019 population at 2019 income levels. These are estimates of eligibility, based on age of dependent, not estimates of how many people will actually receive the payment. The estimates do not account for other factors affecting eligibility including having a Social Security number eligible for work.

<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>