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

Table T20-0178
2020 Recovery Rebate Improvements in
H.R.6800 Health and Economic Recovery Omnibus Emergency Solutions (HEROES) Act
As Passed by the House on May 15, 2020
Baseline: 2019 Current Law at 2019 Income Levels (Including Recovery Rebate in CARES Act as if Enacted in 2019)
Proposal: Assumes Provision is Enacted in 2019
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2019 [1]
Summary Table

Expanded Cash Income Percentile [2,3]	Tax Units with Tax Increase or Cut [4]				Percent Change in After-Tax Income [5]	Share of Total Federal Tax Change	Average Federal Tax Change ($)	Average Federal Tax Rate [6]	
	With Tax Cut		With Tax Increase					Change (% Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Change ($)	Pct of Tax Units	Avg Tax Change ($)					
Lowest Quintile	6.0	-630	0.0	0	0.3	16.7	-40	-0.3	-7.5
Second Quintile	8.5	-660	0.0	0	0.2	20.8	-60	-0.2	3.2
Middle Quintile	9.8	-650	0.0	0	0.1	21.7	-60	-0.1	10.3
Fourth Quintile	12.6	-620	0.0	0	0.1	22.1	-80	-0.1	15.1
Top Quintile	12.1	-630	0.0	0	0.0	18.2	-80	0.0	23.5
All	9.3	-640	0.0	0	0.1	100.0	-60	-0.1	17.1
Addendum									
80-90	15.6	-640	0.0	0	0.1	12.2	-100	-0.1	18.5
90-95	14.0	-620	0.0	0	0.0	5.1	-90	0.0	21.2
95-99	3.0	-600	0.0	0	0.0	0.8	-20	0.0	23.3
Top 1 Percent	*	**	0.0	0	0.0	0.0	0	0.0	29.5
Top 0.1 Percent	0.0	0	0.0	0	0.0	0.0	0	0.0	30.1

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

Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.2

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

(1) Calendar year. Baseline is the law currently in place for 2019 as of March 17, 2020 but also includes the Recovery Rebates for Individuals enacted by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Under current law, the additional $500 credit amount in the CARES Act rebate applies to eligible children under age 17. The proposal would extend the $500 amount to all eligible dependents. We model the credit on the 2019 population at 2019 income levels. Estimates assume 100 percent take-up for non-filers. Estimates do not include the impact of replacing the Social Security Number (SSN) requirement with a Taxpayer Identification Number (TIN) requirement.
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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2019 dollars): 20% $25,300; 40% $50,700; 60% $91,200; 80% $163,600; 90% $239,600; 95% $339,200; 99% $818,700; 99.9% $3,803,800.

(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(5) 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.

(6) 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 T20-0178
2020 Recovery Rebate Improvements in
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Baseline: 2019 Current Law at 2019 Income Levels (Including Recovery Rebate in CARES Act as if Enacted in 2019)
Proposal: Assumes Provision is Enacted in 2019
Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2019 [1]
Detail Table

Expanded Cash Income Percentile [2,3]	Percent of Tax Units [4]		Percent Change in After-Tax Income [5]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [6]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	6.0	0.0	0.3	16.7	-40	3.7	-0.1	-1.6	-0.3	-7.5
Second Quintile	8.5	0.0	0.2	20.8	-60	-4.5	-0.1	1.6	-0.2	3.2
Middle Quintile	9.8	0.0	0.1	21.7	-60	-0.9	-0.1	8.4	-0.1	10.3
Fourth Quintile	12.6	0.0	0.1	22.1	-80	-0.4	0.0	18.1	-0.1	15.1
Top Quintile	12.1	0.0	0.0	18.2	-80	-0.1	0.2	73.4	0.0	23.5
All	9.3	0.0	0.1	100.0	-60	-0.4	0.0	100.0	-0.1	17.1
Addendum										
80-90	15.6	0.0	0.1	12.2	-100	-0.3	0.0	15.5	-0.1	18.5
90-95	14.0	0.0	0.0	5.1	-90	-0.2	0.0	12.2	0.0	21.2
95-99	3.0	0.0	0.0	0.8	-20	0.0	0.1	17.5	0.0	23.3
Top 1 Percent	*	0.0	0.0	0.0	0	0.0	0.1	28.2	0.0	29.5
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	13.7	0.0	30.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile, 2019 [1]

Expanded Cash Income Percentile [2,3]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [5]		Average Federal Tax Rate [6]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	45,510	26.1	14,230	3.7	-1,030	-1.6	15,260	4.8	-7.2
Second Quintile	38,660	22.1	37,040	8.3	1,250	1.6	35,790	9.6	3.4
Middle Quintile	35,420	20.3	68,690	14.0	7,120	8.5	61,570	15.2	10.4
Fourth Quintile	29,260	16.8	122,090	20.6	18,450	18.1	103,640	21.1	15.1
Top Quintile	24,600	14.1	376,170	53.4	88,500	73.2	287,680	49.3	23.5
All	##########	100.0	99,280	100.0	17,030	100.0	82,250	100.0	17.2
Addendum									
80-90	12,660	7.3	195,480	14.3	36,290	15.4	159,180	14.0	18.6
90-95	6,070	3.5	281,420	9.9	59,600	12.2	221,830	9.4	21.2
95-99	4,720	2.7	473,040	12.9	109,980	17.4	363,050	11.9	23.3
Top 1 Percent	1,160	0.7	2,460,110	16.4	725,140	28.1	1,734,970	13.9	29.5
Top 0.1 Percent	120	0.1	11,474,060	7.8	3,452,210	13.7	8,021,850	6.6	30.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).
Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.2
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar year. Baseline is the law currently in place for 2019 as of March 17, 2020 but also includes the Recovery Rebates for Individuals enacted by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Under current law, the additional $500 credit amount in the CARES Act rebate applies to eligible children under age 17. The proposal would extend the $500 amount to all eligible dependents. We model the credit on the 2019 population at 2019 income levels. Estimates assume 100 percent take-up for non-filers. Estimates do not include the impact of replacing the Social Security Number (SSN) requirement with a Taxpayer Identification Number (TIN) requirement.
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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2019 dollars): 20% $25,300; 40% $50,700; 60% $91,200; 80% $163,600; 90% $239,600; 95% $339,200; 99% $818,700; 99.9% $3,803,800.
(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.
(5) 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.
(6) 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 T20-0178
2020 Recovery Rebate Improvements in
H.R.6800 Health and Economic Recovery Omnibus Emergency Solutions (HEROES) Act
As Passed by the House on May 15, 2020
Baseline: 2019 Current Law at 2019 Income Levels (Including Recovery Rebate in CARES Act as if Enacted in 2019)
Proposal: Assumes Provision is Enacted in 2019
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 [1]
Detail Table

Expanded Cash Income Percentile [2,3]	Percent of Tax Units [4]		Percent Change in After-Tax Income [5]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [6]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	9.6	0.0	0.4	23.5	-70	3.7	-0.1	-2.3	-0.5	-13.5
Second Quintile	9.8	0.0	0.2	22.8	-70	-17.5	-0.1	0.4	-0.2	0.9
Middle Quintile	9.5	0.0	0.1	20.3	-60	-1.1	-0.1	6.5	-0.1	8.9
Fourth Quintile	10.6	0.0	0.1	20.9	-70	-0.4	0.0	17.0	-0.1	14.4
Top Quintile	6.9	0.0	0.0	11.9	-40	-0.1	0.2	78.2	0.0	23.3
All	9.3	0.0	0.1	100.0	-60	-0.4	0.0	100.0	-0.1	17.1
Addendum										
80-90	9.9	0.0	0.0	9.2	-60	-0.2	0.0	16.8	0.0	18.6
90-95	6.3	0.0	0.0	2.5	-30	-0.1	0.0	13.2	0.0	21.0
95-99	1.0	0.0	0.0	0.3	-10	0.0	0.1	19.0	0.0	22.9
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	29.3	0.0	29.3
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	14.3	0.0	30.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 [1]

Expanded Cash Income Percentile [2,3]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [5]		Average Federal Tax Rate [6]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	37,530	21.5	13,360	2.9	-1,740	-2.2	15,100	3.9	-13.0
Second Quintile	36,320	20.8	32,990	6.9	370	0.5	32,620	8.3	1.1
Middle Quintile	35,680	20.4	60,760	12.5	5,470	6.6	55,290	13.7	9.0
Fourth Quintile	32,850	18.8	106,640	20.2	15,410	17.0	91,230	20.9	14.5
Top Quintile	31,070	17.8	320,850	57.5	74,710	78.0	246,140	53.2	23.3
All	##########	##########	99,280	100.0	17,030	100.0	82,250	100.0	17.2
Addendum									
80-90	15,940	9.1	167,490	15.4	31,240	16.7	136,250	15.1	18.7
90-95	7,710	4.4	242,810	10.8	50,920	13.2	191,890	10.3	21.0
95-99	6,040	3.5	407,300	14.2	93,180	18.9	314,120	13.2	22.9
Top 1 Percent	1,390	0.8	2,142,400	17.1	626,560	29.2	1,515,840	14.6	29.3
Top 0.1 Percent	140	0.1	################	8.1	3,013,960	14.3	7,009,360	6.9	30.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).
Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.2
* Non-zero value rounded to zero; ** Insufficient data
(1) Calendar year. Baseline is the law currently in place for 2019 as of March 17, 2020 but also includes the Recovery Rebates for Individuals enacted by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Under current law, the additional $500 credit amount in the CARES Act rebate applies to eligible children under age 17. The proposal would extend the $500 amount to all eligible dependents. We model the credit on the 2019 population at 2019 income levels. Estimates assume 100 percent take-up for non-filers. Estimates do not include the impact of replacing the Social Security Number (SSN) requirement with a Taxpayer Identification Number (TIN) requirement.
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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2019 dollars): 20% $17,600; 40% $34,500; 60% $59,600; 80% $100,200; 90% $145,100; 95% $203,500; 99% $472,700; 99.9% $2,217,700.
(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.
(5) 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.
(6) 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 T20-0178
2020 Recovery Rebate Improvements in
H.R.6800 Health and Economic Recovery Omnibus Emergency Solutions (HEROES) Act
As Passed by the House on May 15, 2020
Baseline: 2019 Current Law at 2019 Income Levels (Including Recovery Rebate in CARES Act as if Enacted in 2019)
Proposal: Assumes Provision is Enacted in 2019
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 [1]
Detail Table - Single Tax Units

Expanded Cash Income Percentile [2,3]	Percent of Tax Units [4]		Percent Change in After-Tax Income [5]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [6]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	2.6	0.0	0.2	50.9	-20	2.3	-0.1	-2.5	-0.2	-7.2
Second Quintile	1.6	0.0	0.0	26.2	-10	-1.0	0.0	3.0	0.0	4.1
Middle Quintile	1.1	0.0	0.0	15.2	-10	-0.1	0.0	13.1	0.0	10.8
Fourth Quintile	0.7	0.0	0.0	6.0	*	0.0	0.0	23.4	0.0	16.0
Top Quintile	0.1	0.0	0.0	0.3	0	0.0	0.1	62.9	0.0	23.7
All	1.5	0.0	0.0	100.0	-10	-0.1	0.0	100.0	0.0	15.6
Addendum										
80-90	0.1	0.0	0.0	0.3	0	0.0	0.0	18.4	0.0	20.2
90-95	0.1	0.0	0.0	0.1	0	0.0	0.0	11.4	0.0	21.6
95-99	0.0	0.0	0.0	0.0	0	0.0	0.0	14.0	0.0	23.3
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	19.1	0.0	31.2
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	9.8	0.0	31.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 [1]

Expanded Cash Income Percentile [2,3]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [5]		Average Federal Tax Rate [6]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	22,850	27.3	10,490	5.4	-740	-2.4	11,220	6.8	-7.0
Second Quintile	19,960	23.8	25,770	11.5	1,070	3.1	24,710	13.1	4.1
Middle Quintile	18,020	21.5	46,460	18.8	5,040	13.1	41,420	19.9	10.9
Fourth Quintile	13,160	15.7	77,080	22.8	12,350	23.4	64,740	22.7	16.0
Top Quintile	9,180	11.0	200,460	41.3	47,580	62.8	152,880	37.3	23.7
All	83,830	100.0	53,160	100.0	8,300	100.0	44,860	100.0	15.6
Addendum									
80-90	5,270	6.3	119,780	14.2	24,230	18.4	95,540	13.4	20.2
90-95	2,150	2.6	170,260	8.2	36,690	11.4	133,570	7.7	21.6
95-99	1,480	1.8	281,630	9.3	65,710	14.0	215,920	8.5	23.3
Top 1 Percent	270	0.3	1,551,190	9.6	484,140	19.1	1,067,050	7.8	31.2
Top 0.1 Percent	30	0.0	6,714,230	4.9	2,116,190	9.8	4,598,030	3.9	31.5

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 for 2019 as of March 17, 2020 but also includes the Recovery Rebates for Individuals enacted by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Under current law, the additional $500 credit amount in the CARES Act rebate applies to eligible children under age 17. The proposal would extend the $500 amount to all eligible dependents. We model the credit on the 2019 population at 2019 income levels. Estimates assume 100 percent take-up for non-filers. Estimates do not include the impact of replacing the Social Security Number (SSN) requirement with a Taxpayer Identification Number (TIN) requirement.
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(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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2019 dollars): 20% $17,600; 40% $34,500; 60% $59,600; 80% $100,200; 90% $145,100; 95% $203,500; 99% $472,700; 99.9% $2,217,700.
(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.
(5) 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.
(6) 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 T20-0178
2020 Recovery Rebate Improvements in
H.R.6800 Health and Economic Recovery Omnibus Emergency Solutions (HEROES) Act
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Baseline: 2019 Current Law at 2019 Income Levels (Including Recovery Rebate in CARES Act as if Enacted in 2019)
Proposal: Assumes Provision is Enacted in 2019
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 [1]
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile [2,3]	Percent of Tax Units [4]		Percent Change in After-Tax Income [5]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [6]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	10.7	0.0	0.4	11.6	-80	2.7	0.0	-1.0	-0.5	-17.0
Second Quintile	11.3	0.0	0.2	14.2	-80	14.3	0.0	-0.3	-0.2	-1.5
Middle Quintile	13.3	0.0	0.1	20.5	-90	-1.5	0.0	3.2	-0.1	7.2
Fourth Quintile	14.4	0.0	0.1	30.7	-90	-0.5	0.0	13.7	-0.1	13.4
Top Quintile	9.1	0.0	0.0	22.2	-50	-0.1	0.2	84.2	0.0	23.1
All	11.7	0.0	0.1	100.0	-80	-0.2	0.0	100.0	0.0	18.7
Addendum										
80-90	13.7	0.0	0.1	16.7	-90	-0.2	0.0	16.2	0.0	18.0
90-95	8.8	0.0	0.0	4.9	-50	-0.1	0.0	14.3	0.0	20.8
95-99	1.4	0.0	0.0	0.6	-10	0.0	0.1	21.5	0.0	22.7
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	32.2	0.0	28.9
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	14.9	0.0	29.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 [1]

Expanded Cash Income Percentile [2,3]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [5]		Average Federal Tax Rate [6]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	7,310	11.4	17,320	1.1	-2,860	-1.0	20,180	1.6	-16.5
Second Quintile	8,470	13.2	43,280	3.3	-580	-0.2	43,860	4.1	-1.3
Middle Quintile	11,720	18.2	79,750	8.4	5,820	3.3	73,930	9.6	7.3
Fourth Quintile	16,220	25.2	131,120	19.1	17,660	13.7	113,460	20.3	13.5
Top Quintile	20,200	31.4	375,860	68.2	86,760	84.1	289,100	64.5	23.1
All	64,370	100.0	173,090	100.0	32,390	100.0	140,700	100.0	18.7
Addendum									
80-90	9,640	15.0	194,930	16.9	35,110	16.2	159,820	17.0	18.0
90-95	5,180	8.0	275,400	12.8	57,280	14.2	218,120	12.5	20.8
95-99	4,340	6.7	453,720	17.7	103,110	21.5	350,600	16.8	22.7
Top 1 Percent	1,040	1.6	2,222,510	20.8	642,340	32.2	1,580,170	18.2	28.9
Top 0.1 Percent	100	0.2	10,610,780	9.3	3,175,960	14.9	7,434,820	8.0	29.9

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 for 2019 as of March 17, 2020 but also includes the Recovery Rebates for Individuals enacted by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Under current law, the additional $500 credit amount in the CARES Act rebate applies to eligible children under age 17. The proposal would extend the $500 amount to all eligible dependents. We model the credit on the 2019 population at 2019 income levels. Estimates assume 100 percent take-up for non-filers. Estimates do not include the impact of replacing the Social Security Number (SSN) requirement with a Taxpayer Identification Number (TIN) requirement.
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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2019 dollars): 20% $17,600; 40% $34,500; 60% $59,600; 80% $100,200; 90% $145,100; 95% $203,500; 99% $472,700; 99.9% $2,217,700.
(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.
(5) 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.
(6) 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 T20-0178
2020 Recovery Rebate Improvements in
H.R.6800 Health and Economic Recovery Omnibus Emergency Solutions (HEROES) Act
As Passed by the House on May 15, 2020
Baseline: 2019 Current Law at 2019 Income Levels (Including Recovery Rebate in CARES Act as if Enacted in 2019)
Proposal: Assumes Provision is Enacted in 2019
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 [1]
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile [2,3]	Percent of Tax Units [4]		Percent Change in After-Tax Income [5]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [6]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	31.9	0.0	0.9	31.9	-210	5.3	-2.3	-25.7	-1.1	-22.2
Second Quintile	31.0	0.0	0.5	31.3	-200	31.4	-1.4	-5.4	-0.5	-2.0
Middle Quintile	31.2	0.0	0.3	20.7	-190	-3.2	0.2	25.5	-0.3	8.3
Fourth Quintile	37.7	0.0	0.2	12.9	-220	-1.3	1.1	40.2	-0.2	15.2
Top Quintile	25.0	0.0	0.1	3.1	-130	-0.2	2.4	65.3	-0.1	23.4
All	31.8	0.0	0.4	100.0	-200	-3.9	0.0	100.0	-0.3	8.1
Addendum										
80-90	34.5	0.0	0.1	2.8	-180	-0.6	0.7	20.7	-0.1	19.2
90-95	10.2	0.0	0.0	0.3	-50	-0.1	0.4	10.8	0.0	21.2
95-99	2.0	0.0	0.0	0.0	-10	0.0	0.4	9.0	0.0	24.3
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	1.0	24.9	0.0	29.9
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.7	16.9	0.0	30.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 [1]

Expanded Cash Income Percentile [2,3]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [5]		Average Federal Tax Rate [6]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	6,990	30.2	18,700	9.4	-3,950	-23.5	22,640	12.4	-21.1
Second Quintile	7,270	31.4	41,080	21.5	-630	-3.9	41,710	23.8	-1.5
Middle Quintile	5,020	21.7	69,480	25.1	5,930	25.3	63,560	25.0	8.5
Fourth Quintile	2,710	11.7	110,260	21.4	17,010	39.2	93,240	19.8	15.4
Top Quintile	1,130	4.9	279,460	22.6	65,590	62.9	213,870	18.9	23.5
All	23,150	100.0	60,140	100.0	5,080	100.0	55,060	100.0	8.4
Addendum									
80-90	740	3.2	166,080	8.8	32,020	20.0	134,060	7.7	19.3
90-95	250	1.1	226,300	4.1	48,030	10.4	178,280	3.5	21.2
95-99	110	0.5	378,480	3.0	91,870	8.6	286,610	2.5	24.3
Top 1 Percent	30	0.1	3,340,980	6.7	1,000,360	23.9	2,340,620	5.2	29.9
Top 0.1 Percent	*	0.0	21,548,910	4.6	6,459,920	16.3	15,088,990	3.5	30.0

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 for 2019 as of March 17, 2020 but also includes the Recovery Rebates for Individuals enacted by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Under current law, the additional $500 credit amount in the CARES Act rebate applies to eligible children under age 17. The proposal would extend the $500 amount to all eligible dependents. We model the credit on the 2019 population at 2019 income levels. Estimates assume 100 percent take-up for non-filers. Estimates do not include the impact of replacing the Social Security Number (SSN) requirement with a Taxpayer Identification Number (TIN) requirement.
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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2019 dollars): 20% $17,600; 40% $34,500; 60% $59,600; 80% $100,200; 90% $145,100; 95% $203,500; 99% $472,700; 99.9% $2,217,700.

(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.

(5) 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.

(6) 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 T20-0178
2020 Recovery Rebate Improvements in
H.R.6800 Health and Economic Recovery Omnibus Emergency Solutions (HEROES) Act
As Passed by the House on May 15, 2020
Baseline: 2019 Current Law at 2019 Income Levels (Including Recovery Rebate in CARES Act as if Enacted in 2019)
Proposal: Assumes Provision is Enacted in 2019
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 [1]
Detail Table - Tax Units with Children

Expanded Cash Income Percentile [2,3]	Percent of Tax Units [4]		Percent Change in After-Tax Income [5]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [6]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	27.3	0.0	0.8	23.5	-190	4.4	-0.2	-4.1	-1.0	-22.7
Second Quintile	26.7	0.0	0.4	22.3	-180	27.3	-0.2	-0.8	-0.4	-1.9
Middle Quintile	26.9	0.0	0.2	19.9	-170	-2.3	-0.1	6.3	-0.2	8.8
Fourth Quintile	29.5	0.0	0.2	20.9	-190	-0.8	0.0	18.0	-0.1	15.2
Top Quintile	20.9	0.0	0.0	12.7	-120	-0.1	0.5	80.5	0.0	24.6
All	26.4	0.0	0.2	100.0	-170	-0.7	0.0	100.0	-0.1	17.4
Addendum										
80-90	30.0	0.0	0.1	9.7	-180	-0.4	0.1	16.7	-0.1	19.7
90-95	19.9	0.0	0.0	2.7	-100	-0.2	0.1	13.6	0.0	22.4
95-99	3.5	0.0	0.0	0.3	-20	0.0	0.1	19.1	0.0	24.5
Top 1 Percent	*	0.0	0.0	0.0	0	0.0	0.2	31.1	0.0	29.9
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	14.5	0.0	30.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 [1]

Expanded Cash Income Percentile [2,3]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [5]		Average Federal Tax Rate [6]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	11,280	21.4	19,610	3.1	-4,270	-3.9	23,870	4.6	-21.8
Second Quintile	11,280	21.4	44,660	7.1	-650	-0.6	45,310	8.8	-1.5
Middle Quintile	10,560	20.0	82,740	12.4	7,480	6.4	75,260	13.7	9.0
Fourth Quintile	10,070	19.1	143,570	20.5	22,070	18.0	121,510	21.0	15.4
Top Quintile	9,280	17.6	432,700	56.9	106,470	80.0	326,230	52.0	24.6
All	52,690	##########	133,830	100.0	23,440	100.0	110,390	100.0	17.5
Addendum									
80-90	4,700	8.9	221,300	14.8	43,780	16.7	177,520	14.4	19.8
90-95	2,330	4.4	318,560	10.5	71,430	13.5	247,130	9.9	22.4
95-99	1,780	3.4	537,770	13.6	131,910	19.0	405,860	12.4	24.5
Top 1 Percent	470	0.9	2,725,070	18.1	813,880	30.9	1,911,190	15.4	29.9
Top 0.1 Percent	50	0.1	################	8.4	3,887,900	14.4	9,061,040	7.1	30.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).
* Non-zero value rounded to zero; ** Insufficient data
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 for 2019 as of March 17, 2020 but also includes the Recovery Rebates for Individuals enacted by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Under current law, the additional $500 credit amount in the CARES Act rebate applies to eligible children under age 17. The proposal would extend the $500 amount to all eligible dependents. We model the credit on the 2019 population at 2019 income levels. Estimates assume 100 percent take-up for non-filers. Estimates do not include the impact of replacing the Social Security Number (SSN) requirement with a Taxpayer Identification Number (TIN) requirement.
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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2019 dollars): 20% $17,600; 40% $34,500; 60% $59,600; 80% $100,200; 90% $145,100; 95% $203,500; 99% $472,700; 99.9% $2,217,700.
(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.
(5) 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.
(6) 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.

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2020 Recovery Rebate Improvements in
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As Passed by the House on May 15, 2020
Baseline: 2019 Current Law at 2019 Income Levels (Including Recovery Rebate in CARES Act as if Enacted in 2019)
Proposal: Assumes Provision is Enacted in 2019
Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 [1]
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile [2,3]	Percent of Tax Units [4]		Percent Change in After-Tax Income [5]	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate [6]	
	With Tax Cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Lowest Quintile	3.2	0.0	0.1	24.7	-20	1.4	0.0	-2.0	-0.2	-11.7
Second Quintile	2.2	0.0	0.0	24.5	-10	1.4	0.0	-2.0	0.0	-3.3
Middle Quintile	2.3	0.0	0.0	22.7	-10	-1.2	0.0	2.2	0.0	2.1
Fourth Quintile	2.1	0.0	0.0	17.6	-10	-0.2	0.0	12.1	0.0	8.2
Top Quintile	1.5	0.0	0.0	10.0	-10	0.0	0.1	89.4	0.0	21.2
All	2.3	0.0	0.0	100.0	-10	-0.1	0.0	100.0	0.0	13.3
Addendum										
80-90	2.0	0.0	0.0	6.1	-10	-0.1	0.0	13.6	0.0	13.6
90-95	1.5	0.0	0.0	2.9	-10	0.0	0.0	11.5	0.0	16.8
95-99	0.6	0.0	0.0	1.0	*	0.0	0.0	19.1	0.0	19.8
Top 1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.1	45.2	0.0	28.9
Top 0.1 Percent	0.0	0.0	0.0	0.0	0	0.0	0.0	25.1	0.0	30.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 [1]

Expanded Cash Income Percentile [2,3]	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income [5]		Average Federal Tax Rate [6]
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Lowest Quintile	6,930	16.3	12,770	2.3	-1,470	-2.0	14,240	2.9	-11.5
Second Quintile	10,670	25.1	29,690	8.2	-970	-2.0	30,660	9.7	-3.3
Middle Quintile	9,820	23.1	55,150	14.0	1,150	2.2	54,000	15.8	2.1
Fourth Quintile	7,960	18.7	95,830	19.7	7,820	12.1	88,010	20.9	8.2
Top Quintile	6,730	15.8	321,490	55.9	68,250	89.3	253,240	50.8	21.2
All	42,590	##########	90,980	100.0	12,090	100.0	78,900	100.0	13.3
Addendum									
80-90	3,410	8.0	150,350	13.2	20,500	13.6	129,850	13.2	13.6
90-95	1,630	3.8	216,040	9.1	36,400	11.5	179,640	8.7	16.9
95-99	1,330	3.1	373,320	12.8	73,820	19.0	299,510	11.8	19.8
Top 1 Percent	370	0.9	2,176,670	20.8	628,460	45.2	1,548,210	17.0	28.9
Top 0.1 Percent	50	0.1	9,099,240	11.1	2,727,360	25.1	6,371,880	9.0	30.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).
* Non-zero value rounded to zero; ** Insufficient data
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 for 2019 as of March 17, 2020 but also includes the Recovery Rebates for Individuals enacted by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Under current law, the additional $500 credit amount in the CARES Act rebate applies to eligible children under age 17. The proposal would extend the $500 amount to all eligible dependents. We model the credit on the 2019 population at 2019 income levels. Estimates assume 100 percent take-up for non-filers. Estimates do not include the impact of replacing the Social Security Number (SSN) requirement with a Taxpayer Identification Number (TIN) requirement.
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(4) Includes tax units with a change in federal tax burden of $10 or more in absolute value.
(5) 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.
(6) 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.