

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

**Table T20-0232**  
**Additional 2020 Recovery Rebates for Individuals in**  
**Senate Health, Economic Assistance, Liability Protection, and Schools (HEALS) Act**  
**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 Level, 2019 <sup>1</sup>**  
**Summary Table**

| Expanded Cash Income<br>Level (thousands of 2019<br>dollars) <sup>2</sup> | Tax Units with Tax Increase or Cut <sup>3</sup> |                        |                   |                        | Percent Change<br>in After-Tax<br>Income <sup>4</sup> | Share of Total<br>Federal Tax<br>Change | Average<br>Federal Tax<br>Change (\$) | Average Federal Tax Rate <sup>5</sup> |                       |
|---|---|------------------------|-------------------|------------------------|---|---|---------------------------------------|---------------------------------------|-----------------------|
|   | With Tax Cut                                    |                        | With Tax Increase |                        |   |   |                                       | Change (%)<br>Points)                 | Under the<br>Proposal |
|   | Pct of Tax Units                                | Avg Tax Change<br>(\$) | Pct of Tax Units  | Avg Tax Change<br>(\$) |   |   |                                       |                                       |                       |
| Less than 10  | 100.0   | -1,440                 | 0.0               | 0                      | 22.1  | 6.0                                     | -1,440                                | -26.7                                 | -47.5                 |
| 10-20   | 100.0   | -1,510                 | 0.0               | 0                      | 9.4   | 11.1                                    | -1,510                                | -10.0                                 | -17.2                 |
| 20-30   | 100.0   | -1,660                 | 0.0               | 0                      | 6.6   | 10.9                                    | -1,660                                | -6.7                                  | -9.1                  |
| 30-40   | 100.0   | -1,710                 | 0.0               | 0                      | 5.0   | 9.1                                     | -1,710                                | -4.9                                  | -2.5                  |
| 40-50   | 100.0   | -1,720                 | 0.0               | 0                      | 4.1   | 7.6                                     | -1,720                                | -3.8                                  | 1.9                   |
| 50-75   | 100.0   | -1,820                 | 0.0               | 0                      | 3.3   | 15.1                                    | -1,820                                | -3.0                                  | 6.3                   |
| 75-100  | 100.0   | -2,000                 | 0.0               | 0                      | 2.6   | 11.1                                    | -2,000                                | -2.3                                  | 10.2                  |
| 100-200   | 91.0  | -2,390                 | 0.0               | 0                      | 1.9   | 23.1                                    | -2,180                                | -1.6                                  | 14.6                  |
| 200-500   | 55.3  | -2,030                 | 0.0               | 0                      | 0.5   | 5.4                                     | -1,120                                | -0.4                                  | 20.8                  |
| 500-1,000   | 2.7   | -1,780                 | 0.0               | 0                      | 0.0   | 0.0                                     | -50                                   | 0.0                                   | 24.9                  |
| More than 1,000   | *   | **                     | 0.0               | 0                      | 0.0   | 0.0                                     | *                                     | 0.0                                   | 29.8                  |
| All   | 93.2  | -1,840                 | 0.0               | 0                      | 2.1   | 100.0                                   | -1,720                                | -1.7                                  | 15.4                  |

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. The proposal would provide a refundable tax credit of up to \$2,400 for married couples (\$1,200 for others) plus an additional \$500 for each eligible dependent. The credit would phase out at a rate of 5 percent of AGI in excess of \$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. 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) 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 taxes; and excise taxes.

(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.

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**Proposal: Assumes Provision is Enacted in 2019**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019<sup>1</sup>**  
**Detail Table**

| Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                   | Percent Change in After-Tax Income <sup>4</sup> | Share of Total Federal Tax Change | Average Federal Tax Change |         | Share of Federal Taxes |                    | Average Federal Tax Rate <sup>5</sup> |                    |
|---|-----------------------------------|-------------------|---|-----------------------------------|----------------------------|---------|------------------------|--------------------|---------------------------------------|--------------------|
|   | With Tax cut                      | With Tax Increase |   |                                   | Dollars                    | Percent | Change (%) Points)     | Under the Proposal | Change (%) Points)                    | Under the Proposal |
| Less than 10  | 100.0                             | 0.0               | 22.1  | 6.0                               | -1,440                     | 127.7   | -0.7                   | -1.2               | -26.7                                 | -47.5              |
| 10-20   | 100.0                             | 0.0               | 9.4   | 11.1                              | -1,510                     | 139.3   | -1.3                   | -2.1               | -10.0                                 | -17.2              |
| 20-30   | 100.0                             | 0.0               | 6.6   | 10.9                              | -1,660                     | 287.3   | -1.3                   | -1.7               | -6.7                                  | -9.1               |
| 30-40   | 100.0                             | 0.0               | 5.0   | 9.1                               | -1,710                     | -203.3  | -1.0                   | -0.5               | -4.9                                  | -2.5               |
| 40-50   | 100.0                             | 0.0               | 4.1   | 7.6                               | -1,720                     | -67.0   | -0.7                   | 0.4                | -3.8                                  | 1.9                |
| 50-75   | 100.0                             | 0.0               | 3.3   | 15.1                              | -1,820                     | -31.9   | -1.2                   | 3.6                | -3.0                                  | 6.3                |
| 75-100  | 100.0                             | 0.0               | 2.6   | 11.1                              | -2,000                     | -18.5   | -0.6                   | 5.5                | -2.3                                  | 10.2               |
| 100-200   | 91.0                              | 0.0               | 1.9   | 23.1                              | -2,180                     | -9.6    | 0.1                    | 24.3               | -1.6                                  | 14.6               |
| 200-500   | 55.3                              | 0.0               | 0.5   | 5.4                               | -1,120                     | -1.9    | 2.7                    | 31.9               | -0.4                                  | 20.8               |
| 500-1,000   | 2.7                               | 0.0               | 0.0   | 0.0                               | -50                        | 0.0     | 1.1                    | 11.4               | 0.0                                   | 24.9               |
| More than 1,000   | *                                 | 0.0               | 0.0   | 0.0                               | *                          | 0.0     | 2.9                    | 28.3               | 0.0                                   | 29.8               |
| All   | 93.2                              | 0.0               | 2.1   | 100.0                             | -1,720                     | -10.1   | 0.0                    | 100.0              | -1.7                                  | 15.4               |

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019<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>4</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  | 12,490             | 7.2              | 5,380             | 0.4              | -1,120             | -0.5             | 6,510                         | 0.6              | -20.9                                 |
| 10-20   | 22,010             | 12.6             | 15,070            | 1.9              | -1,090             | -0.8             | 16,160                        | 2.5              | -7.2                                  |
| 20-30   | 19,660             | 11.3             | 24,790            | 2.8              | -580               | -0.4             | 25,370                        | 3.5              | -2.3                                  |
| 30-40   | 15,860             | 9.1              | 34,910            | 3.2              | 840                | 0.5              | 34,060                        | 3.8              | 2.4                                   |
| 40-50   | 13,250             | 7.6              | 44,860            | 3.4              | 2,560              | 1.1              | 42,300                        | 3.9              | 5.7                                   |
| 50-75   | 24,800             | 14.2             | 61,470            | 8.8              | 5,700              | 4.8              | 55,770                        | 9.6              | 9.3                                   |
| 75-100  | 16,610             | 9.5              | 86,720            | 8.3              | 10,800             | 6.0              | 75,920                        | 8.8              | 12.5                                  |
| 100-200   | 31,760             | 18.2             | 140,330           | 25.7             | 22,650             | 24.2             | 117,680                       | 26.0             | 16.1                                  |
| 200-500   | 14,360             | 8.2              | 286,490           | 23.7             | 60,590             | 29.2             | 225,910                       | 22.6             | 21.2                                  |
| 500-1,000   | 1,810              | 1.0              | 673,950           | 7.0              | 167,700            | 10.2             | 506,240                       | 6.4              | 24.9                                  |
| More than 1,000   | 830                | 0.5              | 3,067,100         | 14.7             | 913,170            | 25.5             | 2,153,930                     | 12.5             | 29.8                                  |
| All   | 174,690            | 100.0            | 99,280            | 100.0            | 17,030             | 100.0            | 82,250                        | 100.0            | 17.2                                  |

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. The proposal would provide a refundable tax credit of up to \$2,400 for married couples (\$1,200 for others) plus an additional \$500 for each eligible dependent. The credit would phase out at a rate of 5 percent of AGI in excess of \$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. Estimates assume 100 percent take-up for non-filers and because of data limitations, do not incorporate the Social Security Number (SSN) requirements.

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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

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

(4) 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.

(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.

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**Proposal: Assumes Provision is Enacted in 2019**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Single Tax Units**

| Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                   | Percent Change in After-Tax Income <sup>4</sup> | Share of Total Federal Tax Change | Average Federal Tax Change |         | Share of Federal Taxes |                    | Average Federal Tax Rate <sup>5</sup> |                    |
|---|-----------------------------------|-------------------|---|-----------------------------------|----------------------------|---------|------------------------|--------------------|---------------------------------------|--------------------|
|   | With Tax cut                      | With Tax Increase |   |                                   | Dollars                    | Percent | Change (% Points)      | Under the Proposal | Change (% Points)                     | Under the Proposal |
| Less than 10  | 100.0                             | 0.0               | 19.5  | 12.6                              | -1,220                     | 149.8   | -2.2                   | -3.4               | -22.4                                 | -37.3              |
| 10-20   | 100.0                             | 0.0               | 8.1   | 20.8                              | -1,250                     | 347.3   | -3.5                   | -4.3               | -8.3                                  | -10.7              |
| 20-30   | 100.0                             | 0.0               | 5.2   | 15.8                              | -1,250                     | -154.6  | -2.3                   | -0.9               | -5.1                                  | -1.8               |
| 30-40   | 100.0                             | 0.0               | 3.8   | 11.8                              | -1,240                     | -48.0   | -1.4                   | 2.1                | -3.5                                  | 3.8                |
| 40-50   | 100.0                             | 0.0               | 3.0   | 9.5                               | -1,230                     | -27.1   | -0.8                   | 4.1                | -2.7                                  | 7.4                |
| 50-75   | 100.0                             | 0.0               | 2.3   | 16.1                              | -1,230                     | -15.0   | -0.2                   | 14.6               | -2.0                                  | 11.4               |
| 75-100  | 100.0                             | 0.0               | 1.6   | 8.0                               | -1,170                     | -7.9    | 1.0                    | 14.9               | -1.4                                  | 15.8               |
| 100-200   | 65.4                              | 0.0               | 0.6   | 4.5                               | -570                       | -2.1    | 4.0                    | 33.5               | -0.4                                  | 20.2               |
| 200-500   | 9.4                               | 0.0               | 0.0   | 0.1                               | -80                        | -0.1    | 2.4                    | 17.7               | 0.0                                   | 23.4               |
| 500-1,000   | 0.6                               | 0.0               | 0.0   | 0.0                               | -10                        | 0.0     | 0.7                    | 5.4                | 0.0                                   | 29.4               |
| More than 1,000   | 0.0                               | 0.0               | 0.0   | 0.0                               | 0                          | 0.0     | 2.3                    | 16.4               | 0.0                                   | 31.7               |
| All   | 94.8                              | 0.0               | 2.6   | 100.0                             | -1,140                     | -13.8   | 0.0                    | 100.0              | -2.2                                  | 13.5               |

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <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>4</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  | 9,880              | 11.8             | 5,450             | 1.2              | -810               | -1.2             | 6,270                         | 1.7              | -14.9                                 |
| 10-20   | 16,010             | 19.1             | 14,980            | 5.4              | -360               | -0.8             | 15,340                        | 6.5              | -2.4                                  |
| 20-30   | 12,130             | 14.5             | 24,690            | 6.7              | 810                | 1.4              | 23,880                        | 7.7              | 3.3                                   |
| 30-40   | 9,170              | 10.9             | 34,880            | 7.2              | 2,570              | 3.4              | 32,310                        | 7.9              | 7.4                                   |
| 40-50   | 7,450              | 8.9              | 44,850            | 7.5              | 4,520              | 4.8              | 40,320                        | 8.0              | 10.1                                  |
| 50-75   | 12,580             | 15.0             | 61,110            | 17.3             | 8,180              | 14.8             | 52,930                        | 17.7             | 13.4                                  |
| 75-100  | 6,560              | 7.8              | 86,200            | 12.7             | 14,740             | 13.9             | 71,450                        | 12.5             | 17.1                                  |
| 100-200   | 7,500              | 8.9              | 132,330           | 22.3             | 27,340             | 29.5             | 104,990                       | 20.9             | 20.7                                  |
| 200-500   | 1,630              | 2.0              | 277,620           | 10.2             | 65,010             | 15.3             | 212,610                       | 9.2              | 23.4                                  |
| 500-1,000   | 160                | 0.2              | 679,720           | 2.5              | 199,930            | 4.6              | 479,790                       | 2.1              | 29.4                                  |
| More than 1,000   | 100                | 0.1              | 3,156,960         | 7.0              | 1,001,890          | 14.1             | 2,155,070                     | 5.6              | 31.7                                  |
| All   | 83,830             | 100.0            | 53,160            | 100.0            | 8,300              | 100.0            | 44,860                        | 100.0            | 15.6                                  |

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

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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.

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**Proposal: Assumes Provision is Enacted in 2019**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

| Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                   | Percent Change in After-Tax Income <sup>4</sup> | Share of Total Federal Tax Change | Average Federal Tax Change |         | Share of Federal Taxes |                    | Average Federal Tax Rate <sup>5</sup> |                    |
|---|-----------------------------------|-------------------|---|-----------------------------------|----------------------------|---------|------------------------|--------------------|---------------------------------------|--------------------|
|   | With Tax cut                      | With Tax Increase |   |                                   | Dollars                    | Percent | Change (% Points)      | Under the Proposal | Change (% Points)                     | Under the Proposal |
| Less than 10  | 100.0                             | 0.0               | 37.6  | 2.7                               | -2,540                     | 106.9   | -0.2                   | -0.4               | -58.0                                 | -112.3             |
| 10-20   | 100.0                             | 0.0               | 14.9  | 4.6                               | -2,650                     | 108.5   | -0.4                   | -0.7               | -17.3                                 | -33.2              |
| 20-30   | 100.0                             | 0.0               | 10.1  | 6.3                               | -2,760                     | 115.6   | -0.5                   | -0.9               | -11.0                                 | -20.6              |
| 30-40   | 100.0                             | 0.0               | 7.6   | 5.8                               | -2,790                     | 144.1   | -0.5                   | -0.8               | -8.0                                  | -13.5              |
| 40-50   | 100.0                             | 0.0               | 6.1   | 5.1                               | -2,770                     | 315.0   | -0.4                   | -0.5               | -6.2                                  | -8.1               |
| 50-75   | 100.0                             | 0.0               | 4.7   | 12.6                              | -2,810                     | -130.0  | -1.0                   | -0.2               | -4.5                                  | -1.0               |
| 75-100  | 100.0                             | 0.0               | 3.5   | 13.1                              | -2,800                     | -38.3   | -0.9                   | 1.7                | -3.2                                  | 5.2                |
| 100-200   | 100.0                             | 0.0               | 2.3   | 38.7                              | -2,830                     | -13.5   | -1.4                   | 19.9               | -2.0                                  | 12.6               |
| 200-500   | 62.5                              | 0.0               | 0.6   | 10.2                              | -1,290                     | -2.2    | 2.0                    | 37.2               | -0.5                                  | 20.4               |
| 500-1,000   | 3.0                               | 0.0               | 0.0   | 0.1                               | -50                        | 0.0     | 1.0                    | 13.6               | 0.0                                   | 24.4               |
| More than 1,000   | *                                 | 0.0               | 0.0   | 0.0                               | *                          | 0.0     | 2.3                    | 31.1               | 0.0                                   | 29.5               |
| All   | 89.4                              | 0.0               | 1.7   | 100.0                             | -2,410                     | -7.4    | 0.0                    | 100.0              | -1.4                                  | 17.3               |

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <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>4</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  | 1,630              | 2.5              | 4,380             | 0.1              | -2,380             | -0.2             | 6,750                         | 0.1              | -54.3                                 |
| 10-20   | 2,710              | 4.2              | 15,340            | 0.4              | -2,440             | -0.3             | 17,780                        | 0.5              | -15.9                                 |
| 20-30   | 3,520              | 5.5              | 25,050            | 0.8              | -2,390             | -0.4             | 27,440                        | 1.1              | -9.5                                  |
| 30-40   | 3,230              | 5.0              | 34,950            | 1.0              | -1,940             | -0.3             | 36,890                        | 1.3              | -5.5                                  |
| 40-50   | 2,880              | 4.5              | 44,870            | 1.2              | -880               | -0.1             | 45,750                        | 1.5              | -2.0                                  |
| 50-75   | 6,960              | 10.8             | 62,350            | 3.9              | 2,160              | 0.7              | 60,190                        | 4.6              | 3.5                                   |
| 75-100  | 7,280              | 11.3             | 87,380            | 5.7              | 7,290              | 2.6              | 80,090                        | 6.4              | 8.4                                   |
| 100-200   | 21,180             | 32.9             | 144,310           | 27.4             | 20,950             | 21.3             | 123,370                       | 28.9             | 14.5                                  |
| 200-500   | 12,230             | 19.0             | 288,530           | 31.7             | 60,020             | 35.2             | 228,510                       | 30.9             | 20.8                                  |
| 500-1,000   | 1,600              | 2.5              | 673,640           | 9.7              | 164,140            | 12.6             | 509,500                       | 9.0              | 24.4                                  |
| More than 1,000   | 700                | 1.1              | 2,927,110         | 18.3             | 864,070            | 28.8             | 2,063,050                     | 15.8             | 29.5                                  |
| All   | 64,370             | 100.0            | 173,090           | 100.0            | 32,390             | 100.0            | 140,700                       | 100.0            | 18.7                                  |

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. The proposal would provide a refundable tax credit of up to \$2,400 for married couples (\$1,200 for others) plus an additional \$500 for each eligible dependent. The credit would phase out at a rate of 5 percent of AGI in excess of \$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. 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) 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.

(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 T20-0232**  
**Additional 2020 Recovery Rebates for Individuals in**  
**Senate Health, Economic Assistance, Liability Protection, and Schools (HEALS) Act**  
**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 Level, 2019 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

| Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                   | Percent Change in After-Tax Income <sup>4</sup> | Share of Total Federal Tax Change | Average Federal Tax Change |         | Share of Federal Taxes |                    | Average Federal Tax Rate <sup>5</sup> |                    |
|---|-----------------------------------|-------------------|---|-----------------------------------|----------------------------|---------|------------------------|--------------------|---------------------------------------|--------------------|
|   | With Tax cut                      | With Tax Increase |   |                                   | Dollars                    | Percent | Change (% Points)      | Under the Proposal | Change (% Points)                     | Under the Proposal |
| Less than 10  | 100.0                             | 0.0               | 21.0  | 3.5                               | -1,860                     | 76.7    | -3.2                   | -4.9               | -29.0                                 | -66.8              |
| 10-20   | 100.0                             | 0.0               | 10.1  | 13.0                              | -1,940                     | 50.2    | -14.2                  | -24.1              | -12.6                                 | -37.8              |
| 20-30   | 100.0                             | 0.0               | 7.1   | 16.5                              | -2,010                     | 55.1    | -17.2                  | -28.7              | -8.1                                  | -22.8              |
| 30-40   | 100.0                             | 0.0               | 5.6   | 14.2                              | -2,060                     | 119.6   | -11.6                  | -16.1              | -5.9                                  | -10.8              |
| 40-50   | 100.0                             | 0.0               | 4.5   | 11.5                              | -2,020                     | -629.3  | -6.7                   | -6.0               | -4.5                                  | -3.8               |
| 50-75   | 100.0                             | 0.0               | 3.5   | 20.5                              | -2,020                     | -53.9   | -3.7                   | 10.8               | -3.3                                  | 2.8                |
| 75-100  | 100.0                             | 0.0               | 2.6   | 10.2                              | -1,950                     | -20.0   | 5.7                    | 25.2               | -2.3                                  | 9.1                |
| 100-200   | 96.4                              | 0.0               | 1.6   | 10.1                              | -1,760                     | -8.0    | 23.5                   | 71.7               | -1.3                                  | 15.2               |
| 200-500   | 35.0                              | 0.0               | 0.2   | 0.4                               | -430                       | -0.7    | 11.2                   | 29.6               | -0.2                                  | 21.9               |
| 500-1,000   | *                                 | 0.0               | 0.0   | 0.0                               | 0                          | 0.0     | 2.8                    | 7.4                | 0.0                                   | 27.8               |
| More than 1,000   | 0.0                               | 0.0               | 0.0   | 0.0                               | 0                          | 0.0     | 13.4                   | 35.2               | 0.0                                   | 30.1               |
| All   | 98.4                              | 0.0               | 3.5   | 100.0                             | -1,940                     | -38.2   | 0.0                    | 100.0              | -3.2                                  | 5.2                |

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <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>4</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  | 830                | 3.6              | 6,410             | 0.4              | -2,420             | -1.7             | 8,830                         | 0.6              | -37.8                                 |
| 10-20   | 3,020              | 13.0             | 15,330            | 3.3              | -3,860             | -9.9             | 19,190                        | 4.5              | -25.2                                 |
| 20-30   | 3,680              | 15.9             | 24,860            | 6.6              | -3,650             | -11.4            | 28,510                        | 8.2              | -14.7                                 |
| 30-40   | 3,100              | 13.4             | 34,920            | 7.8              | -1,720             | -4.5             | 36,630                        | 8.9              | -4.9                                  |
| 40-50   | 2,570              | 11.1             | 44,890            | 8.3              | 320                | 0.7              | 44,570                        | 9.0              | 0.7                                   |
| 50-75   | 4,570              | 19.7             | 61,140            | 20.0             | 3,740              | 14.5             | 57,390                        | 20.6             | 6.1                                   |
| 75-100  | 2,330              | 10.1             | 86,200            | 14.5             | 9,780              | 19.4             | 76,420                        | 14.0             | 11.4                                  |
| 100-200   | 2,590              | 11.2             | 132,190           | 24.6             | 21,890             | 48.2             | 110,300                       | 22.4             | 16.6                                  |
| 200-500   | 370                | 1.6              | 262,710           | 7.0              | 58,050             | 18.4             | 204,660                       | 6.0              | 22.1                                  |
| 500-1,000   | 30                 | 0.1              | 666,490           | 1.4              | 185,130            | 4.6              | 481,350                       | 1.1              | 27.8                                  |
| More than 1,000   | 20                 | 0.1              | 5,267,830         | 6.1              | 1,583,480          | 21.8             | 3,684,350                     | 4.7              | 30.1                                  |
| All   | 23,150             | 100.0            | 60,140            | 100.0            | 5,080              | 100.0            | 55,060                        | 100.0            | 8.4                                   |

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. The proposal would provide a refundable tax credit of up to \$2,400 for married couples (\$1,200 for others) plus an additional \$500 for each eligible dependent. The credit would phase out at a rate of 5 percent of AGI in excess of \$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. 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) 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.

(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 T20-0232**  
**Additional 2020 Recovery Rebates for Individuals in**  
**Senate Health, Economic Assistance, Liability Protection, and Schools (HEALS) Act**  
**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 Level, 2019 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

| Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                   | Percent Change in After-Tax Income <sup>4</sup> | Share of Total Federal Tax Change | Average Federal Tax Change |         | Share of Federal Taxes |                    | Average Federal Tax Rate <sup>5</sup> |                    |
|---|-----------------------------------|-------------------|---|-----------------------------------|----------------------------|---------|------------------------|--------------------|---------------------------------------|--------------------|
|   | With Tax cut                      | With Tax Increase |   |                                   | Dollars                    | Percent | Change (%) Points)     | Under the Proposal | Change (%) Points)                    | Under the Proposal |
| Less than 10  | 100.0                             | 0.0               | 23.3  | 2.2                               | -2,150                     | 75.6    | -0.3                   | -0.6               | -33.7                                 | -78.2              |
| 10-20   | 100.0                             | 0.0               | 11.0  | 7.7                               | -2,150                     | 51.3    | -1.1                   | -2.6               | -14.1                                 | -41.5              |
| 20-30   | 100.0                             | 0.0               | 8.1   | 10.1                              | -2,330                     | 58.0    | -1.4                   | -3.1               | -9.4                                  | -25.6              |
| 30-40   | 100.0                             | 0.0               | 6.5   | 8.7                               | -2,410                     | 98.9    | -1.1                   | -2.0               | -6.9                                  | -13.9              |
| 40-50   | 100.0                             | 0.0               | 5.3   | 7.0                               | -2,410                     | 759.2   | -0.8                   | -0.9               | -5.4                                  | -6.1               |
| 50-75   | 100.0                             | 0.0               | 4.4   | 14.6                              | -2,570                     | -88.0   | -1.5                   | 0.2                | -4.2                                  | 0.6                |
| 75-100  | 100.0                             | 0.0               | 3.5   | 11.2                              | -2,780                     | -33.2   | -0.9                   | 2.6                | -3.2                                  | 6.5                |
| 100-200   | 98.9                              | 0.0               | 2.5   | 30.0                              | -3,020                     | -14.0   | -0.9                   | 21.0               | -2.1                                  | 13.0               |
| 200-500   | 64.4                              | 0.0               | 0.7   | 8.1                               | -1,470                     | -2.4    | 3.0                    | 37.7               | -0.5                                  | 20.9               |
| 500-1,000   | 1.1                               | 0.0               | 0.0   | 0.0                               | -20                        | 0.0     | 1.5                    | 14.4               | 0.0                                   | 25.6               |
| More than 1,000   | *                                 | 0.0               | 0.0   | 0.0                               | 0                          | 0.0     | 3.4                    | 33.2               | 0.0                                   | 30.0               |
| All   | 92.5                              | 0.0               | 2.2   | 100.0                             | -2,390                     | -10.2   | 0.0                    | 100.0              | -1.8                                  | 15.7               |

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019 <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>4</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  | 1,280              | 2.4              | 6,370             | 0.1              | -2,840             | -0.3             | 9,210                         | 0.2              | -44.6                                 |
| 10-20   | 4,500              | 8.5              | 15,310            | 1.0              | -4,200             | -1.5             | 19,510                        | 1.5              | -27.4                                 |
| 20-30   | 5,480              | 10.4             | 24,810            | 1.9              | -4,020             | -1.8             | 28,830                        | 2.7              | -16.2                                 |
| 30-40   | 4,530              | 8.6              | 34,770            | 2.2              | -2,440             | -0.9             | 37,210                        | 2.9              | -7.0                                  |
| 40-50   | 3,640              | 6.9              | 44,930            | 2.3              | -320               | -0.1             | 45,250                        | 2.8              | -0.7                                  |
| 50-75   | 7,160              | 13.6             | 61,650            | 6.3              | 2,920              | 1.7              | 58,730                        | 7.2              | 4.7                                   |
| 75-100  | 5,090              | 9.7              | 86,920            | 6.3              | 8,390              | 3.5              | 78,530                        | 6.9              | 9.7                                   |
| 100-200   | 12,510             | 23.7             | 143,040           | 25.4             | 21,610             | 21.9             | 121,430                       | 26.1             | 15.1                                  |
| 200-500   | 6,950              | 13.2             | 287,800           | 28.4             | 61,650             | 34.7             | 226,150                       | 27.0             | 21.4                                  |
| 500-1,000   | 930                | 1.8              | 674,920           | 8.9              | 172,560            | 12.9             | 502,370                       | 8.0              | 25.6                                  |
| More than 1,000   | 410                | 0.8              | 2,977,290         | 17.4             | 893,420            | 29.8             | 2,083,870                     | 14.8             | 30.0                                  |
| All   | 52,690             | 100.0            | 133,830           | 100.0            | 23,440             | 100.0            | 110,390                       | 100.0            | 17.5                                  |

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. The proposal would provide a refundable tax credit of up to \$2,400 for married couples (\$1,200 for others) plus an additional \$500 for each eligible dependent. The credit would phase out at a rate of 5 percent of AGI in excess of \$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. Estimates assume 100 percent take-up for non-filers and because of data limitations, do not incorporate the Social Security Number (SSN) requirements.

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

(4) 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.

(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 T20-0232**  
**Additional 2020 Recovery Rebates for Individuals in**  
**Senate Health, Economic Assistance, Liability Protection, and Schools (HEALS) Act**  
**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 Level, 2019<sup>1</sup>**  
**Detail Table - Elderly Tax Units**

| Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup> | Percent of Tax Units <sup>3</sup> |                   | Percent Change in After-Tax Income <sup>4</sup> | Share of Total Federal Tax Change | Average Federal Tax Change |          | Share of Federal Taxes |                    | Average Federal Tax Rate <sup>5</sup> |                    |
|---|-----------------------------------|-------------------|---|-----------------------------------|----------------------------|----------|------------------------|--------------------|---------------------------------------|--------------------|
|   | With Tax cut                      | With Tax Increase |   |                                   | Dollars                    | Percent  | Change (%) Points)     | Under the Proposal | Change (%) Points)                    | Under the Proposal |
| Less than 10  | 100.0                             | 0.0               | 24.0  | 4.2                               | -1,550                     | 104.6    | -0.7                   | -1.3               | -31.2                                 | -61.0              |
| 10-20   | 100.0                             | 0.0               | 8.7   | 12.0                              | -1,450                     | 115.0    | -2.1                   | -3.4               | -9.4                                  | -17.6              |
| 20-30   | 100.0                             | 0.0               | 5.9   | 12.4                              | -1,530                     | 158.5    | -2.1                   | -3.1               | -6.1                                  | -10.0              |
| 30-40   | 100.0                             | 0.0               | 4.6   | 10.5                              | -1,630                     | 273.1    | -1.7                   | -2.2               | -4.7                                  | -6.4               |
| 40-50   | 100.0                             | 0.0               | 3.7   | 9.5                               | -1,670                     | -1,901.7 | -1.5                   | -1.4               | -3.7                                  | -3.5               |
| 50-75   | 100.0                             | 0.0               | 3.0   | 17.0                              | -1,790                     | -90.6    | -2.2                   | 0.3                | -2.9                                  | 0.3                |
| 75-100  | 100.0                             | 0.0               | 2.4   | 12.2                              | -1,910                     | -32.5    | -1.1                   | 3.9                | -2.2                                  | 4.6                |
| 100-200   | 88.4                              | 0.0               | 1.5   | 18.4                              | -1,850                     | -11.2    | 0.5                    | 22.5               | -1.3                                  | 10.7               |
| 200-500   | 43.8                              | 0.0               | 0.3   | 2.5                               | -730                       | -1.4     | 3.4                    | 27.8               | -0.3                                  | 18.2               |
| 500-1,000   | 6.0                               | 0.0               | 0.0   | 0.1                               | -110                       | -0.1     | 1.6                    | 11.9               | 0.0                                   | 23.1               |
| More than 1,000   | 0.1                               | 0.0               | 0.0   | 0.0                               | *                          | 0.0      | 6.0                    | 44.8               | 0.0                                   | 29.5               |
| All   | 93.8                              | 0.0               | 2.0   | 100.0                             | -1,610                     | -13.3    | 0.0                    | 100.0              | -1.8                                  | 11.5               |

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Level, 2019<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>4</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  | 1,850              | 4.4              | 4,960             | 0.2              | -1,480             | -0.5             | 6,430                         | 0.4              | -29.8                                 |
| 10-20   | 5,680              | 13.3             | 15,370            | 2.3              | -1,260             | -1.4             | 16,630                        | 2.8              | -8.2                                  |
| 20-30   | 5,580              | 13.1             | 24,910            | 3.6              | -960               | -1.0             | 25,870                        | 4.3              | -3.9                                  |
| 30-40   | 4,430              | 10.4             | 34,940            | 4.0              | -600               | -0.5             | 35,530                        | 4.7              | -1.7                                  |
| 40-50   | 3,910              | 9.2              | 44,720            | 4.5              | 90                 | 0.1              | 44,630                        | 5.2              | 0.2                                   |
| 50-75   | 6,530              | 15.3             | 61,330            | 10.3             | 1,980              | 2.5              | 59,350                        | 11.5             | 3.2                                   |
| 75-100  | 4,390              | 10.3             | 86,550            | 9.8              | 5,880              | 5.0              | 80,680                        | 10.6             | 6.8                                   |
| 100-200   | 6,850              | 16.1             | 137,400           | 24.3             | 16,490             | 21.9             | 120,910                       | 24.7             | 12.0                                  |
| 200-500   | 2,350              | 5.5              | 289,770           | 17.6             | 53,490             | 24.4             | 236,280                       | 16.5             | 18.5                                  |
| 500-1,000   | 340                | 0.8              | 675,950           | 5.9              | 156,460            | 10.3             | 519,490                       | 5.2              | 23.2                                  |
| More than 1,000   | 200                | 0.5              | 3,325,550         | 17.5             | 980,310            | 38.8             | 2,345,240                     | 14.2             | 29.5                                  |
| All   | 42,590             | 100.0            | 90,980            | 100.0            | 12,090             | 100.0            | 78,900                        | 100.0            | 13.3                                  |

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.

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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

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