

**Table T20-0260**  
**Combined Effect of Recovery Rebates for Individuals in the**  
**COVID-related Tax Relief Act of 2020 and**  
**Coronavirus Aid, Relief, and Economic Security (CARES) Act**  
**Baseline: 2019 Pre-CARES Act Law at 2019 Income Levels**  
**Proposal: Assumes Provisions are Enacted in 2019**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2019 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Percentile <sup>2,3</sup>	Tax Units		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
<b>Lowest Quintile</b>	45,510	26.1	16.8	23.1	-2,310	-16.3	-13.1
<b>Second Quintile</b>	38,660	22.1	7.7	22.3	-2,630	-7.1	0.8
<b>Middle Quintile</b>	35,420	20.3	4.8	22.3	-2,870	-4.2	8.8
<b>Fourth Quintile</b>	29,260	16.8	3.2	20.8	-3,230	-2.7	14.1
<b>Top Quintile</b>	24,600	14.1	0.7	10.7	-1,990	-0.5	23.3
<b>All</b>	174,690	100.0	3.2	100.0	-2,610	-2.6	16.2
<b>Addendum</b>							
<b>80-90</b>	12,660	7.3	2.0	8.9	-3,180	-1.6	18.0
<b>90-95</b>	6,070	3.5	0.6	1.7	-1,260	-0.5	21.0
<b>95-99</b>	4,720	2.7	0.1	0.2	-190	0.0	23.2
<b>Top 1 Percent</b>	1,160	0.7	0.0	0.0	-10	0.0	29.5
<b>Top 0.1 Percent</b>	120	0.1	0.0	0.0	*	0.0	30.1

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

\* Non-zero value rounded to zero; \*\* Insufficient data; \*\*\* Since baseline tax burden is negative, positive change indicates a net increase in federal subsidies  
Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.2

(1) Calendar year. Baseline is the law in place for 2019 as of March 17, 2020 and before the passage of the CARES Act and subsequent legislation. Table shows the combined effect of the Economic Impact Payments for Individuals in the CARES Act and the Additional 2020 Recovery Rebate for Individuals. The additional proposal would provide a refundable tax credit of up to \$1,200 for married couples (\$600 for others) plus an additional \$600 for each eligible child under 17. The CARES Act credit would provide a refundable tax credit of up to \$2,400 for married couples (\$1,200 for others). The CARES Act credit would provide an additional \$500 for each eligible child under 17. Both credits 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 credits 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) 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) 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 Provisions are Enacted in 2019**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2019 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</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>	
			Dollars	Percent	Change (%)	Under the Proposal	Change (%)	Under the Proposal
Lowest Quintile	16.8	23.1	-2,310	-509.1	-3.6	-3.0	-16.3	-13.1
Second Quintile	7.7	22.3	-2,630	-90.4	-3.1	0.4	-7.1	0.8
Middle Quintile	4.8	22.3	-2,870	-32.1	-2.0	7.6	-4.2	8.8
Fourth Quintile	3.2	20.8	-3,230	-15.8	-0.4	18.0	-2.7	14.1
Top Quintile	0.7	10.7	-1,990	-2.2	9.2	76.9	-0.5	23.3
All	3.2	100.0	-2,610	-13.9	0.0	100.0	-2.6	16.2
<b>Addendum</b>								
80-90	2.0	8.9	-3,180	-8.3	1.0	15.8	-1.6	18.0
90-95	0.6	1.7	-1,260	-2.1	1.6	12.8	-0.5	21.0
95-99	0.1	0.2	-190	-0.2	2.6	18.5	0.0	23.2
Top 1 Percent	0.0	0.0	-10	0.0	4.2	29.8	0.0	29.5
Top 0.1 Percent	0.0	0.0	*	0.0	2.0	14.5	0.0	30.1

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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	
Lowest Quintile	45,510	26.1	14,230	3.7	450	0.6	13,780	4.5	3.2
Second Quintile	38,660	22.1	37,040	8.3	2,910	3.4	34,130	9.4	7.9
Middle Quintile	35,420	20.3	68,690	14.0	8,930	9.7	59,760	15.0	13.0
Fourth Quintile	29,260	16.8	122,090	20.6	20,490	18.4	101,590	21.1	16.8
Top Quintile	24,600	14.1	376,170	53.4	89,790	67.7	286,390	50.1	23.9
All	174,690	100.0	99,280	100.0	18,690	100.0	80,590	100.0	18.8
<b>Addendum</b>									
80-90	12,660	7.3	195,480	14.3	38,330	14.9	157,140	14.1	19.6
90-95	6,070	3.5	281,420	9.9	60,460	11.2	220,960	9.5	21.5
95-99	4,720	2.7	473,040	12.9	110,120	15.9	362,920	12.2	23.3
Top 1 Percent	1,160	0.7	2,460,110	16.4	725,150	25.6	1,734,960	14.2	29.5
Top 0.1 Percent	120	0.1	11,474,060	7.8	3,452,210	12.5	8,021,850	6.7	30.1

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

\* Non-zero value rounded to zero; \*\* Insufficient data; \*\*\* Since baseline tax burden is negative, positive change indicates a net increase in federal subsidies

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

(1) Calendar year. Baseline is the law in place for 2019 as of March 17, 2020 and before the passage of the CARES Act and subsequent legislation. Table shows the combined effect of the Economic Impact Payments for individuals in the CARES Act and the Additional 2020 Recovery Rebate for individuals. The additional proposal would provide a refundable tax credit of up to \$1,200 for married couples (\$600 for others) plus an additional \$600 for each eligible child under 17. The CARES Act credit would provide a refundable tax credit of up to \$2,400 for married couples (\$1,200 for others). The CARES Act credit would provide an additional \$500 for each eligible child under 17. Both credits 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 credits 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) 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) 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 Provisions are Enacted in 2019**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**  
**Detail Table**

Expanded Cash Income Percentile <sup>2,3</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>		
			Dollars	Percent	Change (%) Under the Proposal	Under the Proposal	Change (%) Under the Proposal	Under the Proposal	
Lowest Quintile	19.6	21.7	-2,640	*** 3007.3	-3.5	-3.6	-19.7	-20.4	
Second Quintile	8.9	21.9	-2,750	-131.5	-3.2	-0.9	-8.3	-2.0	
Middle Quintile	5.4	22.5	-2,870	-39.4	-2.4	5.6	-4.7	7.3	
Fourth Quintile	3.5	22.3	-3,090	-17.8	-0.8	16.7	-2.9	13.4	
Top Quintile	0.7	10.8	-1,590	-2.1	9.9	82.0	-0.5	23.1	
All	3.2	100.0	-2,610	-13.9	0.0	100.0	-2.6	16.2	
<b>Addendum</b>									
80-90	1.8	8.6	-2,470	-7.5	1.2	17.3	-1.5	18.2	
90-95	0.6	1.9	-1,100	-2.1	1.7	13.9	-0.5	20.8	
95-99	0.1	0.3	-240	-0.3	2.7	20.0	-0.1	22.9	
Top 1 Percent	0.0	0.0	-20	0.0	4.3	30.9	0.0	29.3	
Top 0.1 Percent	0.0	0.0	*	0.0	2.1	15.1	0.0	30.1	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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	
Lowest Quintile	37,530	21.5	13,360	2.9	-90	-0.1	13,450	3.6	-0.7
Second Quintile	36,320	20.8	32,990	6.9	2,090	2.3	30,900	8.0	6.3
Middle Quintile	35,680	20.4	60,760	12.5	7,280	8.0	53,480	13.6	12.0
Fourth Quintile	32,850	18.8	106,640	20.2	17,380	17.5	89,260	20.8	16.3
Top Quintile	31,070	17.8	320,850	57.5	75,780	72.1	245,070	54.1	23.6
All	174,690	100.0	99,280	100.0	18,690	100.0	80,590	100.0	18.8
<b>Addendum</b>									
80-90	15,940	9.1	167,490	15.4	32,880	16.1	134,610	15.2	19.6
90-95	7,710	4.4	242,810	10.8	51,700	12.2	191,110	10.5	21.3
95-99	6,040	3.5	407,300	14.2	93,360	17.3	313,940	13.5	22.9
Top 1 Percent	1,390	0.8	2,142,400	17.1	626,570	26.6	1,515,830	14.9	29.3
Top 0.1 Percent	140	0.1	10,023,310	8.1	3,013,960	13.0	7,009,360	7.0	30.1

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

\* Non-zero value rounded to zero; \*\* Insufficient data; \*\*\* Since baseline tax burden is negative, positive change indicates a net increase in federal subsidies

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

(1) Calendar year. Baseline is the law in place for 2019 as of March 17, 2020 and before the passage of the CARES Act and subsequent legislation. Table shows the combined effect of the Economic Impact Payments for Individuals in the CARES Act and the Additional 2020 Recovery Rebate for Individuals. The additional proposal would provide a refundable tax credit of up to \$1,200 for married couples (\$600 for others) plus an additional \$600 for each eligible child under 17. The CARES Act credit would provide a refundable tax credit of up to \$2,400 for married couples (\$1,200 for others). The CARES Act credit would provide an additional \$500 for each eligible child under 17. Both credits 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 credits 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) 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.

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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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**Baseline: 2019 Pre-CARES Act Law at 2019 Income Levels**  
**Proposal: Assumes Provisions are Enacted in 2019**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**  
**Detail Table - Single Tax Units**

Expanded Cash Income Percentile <sup>2,3</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>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	19.1	30.3	-1,900	-372.7	-6.4	-4.9	-18.1	-13.3	
Second Quintile	7.9	25.8	-1,860	-81.0	-4.4	1.3	-7.2	1.7	
Middle Quintile	4.5	22.9	-1,820	-29.2	-1.9	12.3	-3.9	9.5	
Fourth Quintile	2.8	16.1	-1,750	-13.0	1.4	23.9	-2.3	15.3	
Top Quintile	0.4	4.1	-630	-1.3	11.5	67.2	-0.3	23.7	
All	3.9	100.0	-1,710	-18.1	0.0	100.0	-3.2	14.5	
<b>Addendum</b>									
80-90	1.0	3.4	-930	-3.7	2.9	19.5	-0.8	20.0	
90-95	0.3	0.5	-340	-0.9	2.1	12.2	-0.2	21.5	
95-99	0.1	0.1	-110	-0.2	2.7	15.0	0.0	23.3	
Top 1 Percent	0.0	0.0	-10	0.0	3.7	20.5	0.0	31.2	
Top 0.1 Percent	0.0	0.0	0	0.0	1.9	10.5	0.0	31.5	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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	
Lowest Quintile	22,850	27.3	10,490	5.4	510	1.5	9,980	6.2	4.9
Second Quintile	19,960	23.8	25,770	11.5	2,290	5.8	23,480	12.8	8.9
Middle Quintile	18,020	21.5	46,460	18.8	6,250	14.3	40,210	19.8	13.5
Fourth Quintile	13,160	15.7	77,080	22.8	13,520	22.5	63,560	22.8	17.5
Top Quintile	9,180	11.0	200,460	41.3	48,040	55.8	152,430	38.2	24.0
All	83,830	100.0	53,160	100.0	9,430	100.0	43,730	100.0	17.7
<b>Addendum</b>									
80-90	5,270	6.3	119,780	14.2	24,900	16.6	94,880	13.7	20.8
90-95	2,150	2.6	170,260	8.2	36,940	10.1	133,320	7.8	21.7
95-99	1,480	1.8	281,630	9.3	65,790	12.3	215,840	8.7	23.4
Top 1 Percent	270	0.3	1,551,190	9.6	484,150	16.8	1,067,040	8.0	31.2
Top 0.1 Percent	30	0.0	6,714,230	4.9	2,116,190	8.6	4,598,030	4.0	31.5

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

\* Non-zero value rounded to zero; \*\* Insufficient data; \*\*\* Since baseline tax burden is negative, positive change indicates a net increase in federal subsidies

(1) Calendar year. Baseline is the law in place for 2019 as of March 17, 2020 and before the passage of the CARES Act and subsequent legislation. Table shows the combined effect of the Economic Impact Payments for Individuals in the CARES Act and the Additional 2020

Recovery Rebate for Individuals. The additional proposal would provide a refundable tax credit of up to \$1,200 for married couples (\$600 for others) plus an additional \$600 for each eligible child under 17. The CARES Act credit would provide a refundable tax credit of up to

\$2,400 for married couples (\$1,200 for others). The CARES Act credit would provide an additional \$500 for each eligible child under 17. Both credits 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 credits 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) 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) 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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**Baseline: 2019 Pre-CARES Act Law at 2019 Income Levels**  
**Proposal: Assumes Provisions are Enacted in 2019**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**  
**Detail Table - Married Tax Units Filing Jointly**

Expanded Cash Income Percentile <sup>2,3</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>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	25.3	13.6	-4,410	*** 4571.9	-1.6	-1.7	-25.4	-26.0	
Second Quintile	10.9	16.0	-4,460	-201.3	-1.8	-1.0	-10.3	-5.2	
Middle Quintile	6.3	22.2	-4,480	-52.0	-2.1	2.4	-5.6	5.2	
Fourth Quintile	3.9	29.7	-4,330	-21.2	-1.8	13.0	-3.3	12.3	
Top Quintile	0.7	17.7	-2,070	-2.4	7.3	87.0	-0.6	22.9	
All	2.7	100.0	-3,670	-10.6	0.0	100.0	-2.1	17.9	
<b>Addendum</b>									
80-90	2.2	13.9	-3,420	-9.1	0.3	16.4	-1.8	17.4	
90-95	0.7	3.2	-1,460	-2.5	1.2	14.7	-0.5	20.7	
95-99	0.1	0.6	-300	-0.3	2.3	22.4	-0.1	22.7	
Top 1 Percent	0.0	0.0	-30	0.0	3.5	33.5	0.0	28.9	
Top 0.1 Percent	0.0	0.0	*	0.0	1.6	15.5	0.0	29.9	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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	
Lowest Quintile	7,310	11.4	17,320	1.1	-100	0.0	17,420	1.4	-0.6
Second Quintile	8,470	13.2	43,280	3.3	2,210	0.8	41,070	3.9	5.1
Middle Quintile	11,720	18.2	79,750	8.4	8,620	4.5	71,120	9.4	10.8
Fourth Quintile	16,220	25.2	131,120	19.1	20,380	14.8	110,740	20.2	15.5
Top Quintile	20,200	31.4	375,860	68.2	88,150	79.7	287,710	65.3	23.5
All	64,370	100.0	173,090	100.0	34,720	100.0	138,370	100.0	20.1
<b>Addendum</b>									
80-90	9,640	15.0	194,930	16.9	37,360	16.1	157,570	17.1	19.2
90-95	5,180	8.0	275,400	12.8	58,320	13.5	217,080	12.6	21.2
95-99	4,340	6.7	453,720	17.7	103,330	20.1	350,390	17.1	22.8
Top 1 Percent	1,040	1.6	2,222,510	20.8	642,360	30.0	1,580,150	18.5	28.9
Top 0.1 Percent	100	0.2	10,610,780	9.3	3,175,970	13.9	7,434,820	8.1	29.9

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

\* Non-zero value rounded to zero; \*\* Insufficient data; \*\*\* Since baseline tax burden is negative, positive change indicates a net increase in federal subsidies

(1) Calendar year. Baseline is the law in place for 2019 as of March 17, 2020 and before the passage of the CARES Act and subsequent legislation. Table shows the combined effect of the Economic Impact Payments for Individuals in the CARES Act and the Additional 2020 Recovery Rebate for Individuals. The additional proposal would provide a refundable tax credit of up to \$1,200 for married couples (\$600 for others) plus an additional \$600 for each eligible child under 17. The CARES Act credit would provide a refundable tax credit of up to \$2,400 for married couples (\$1,200 for others). The CARES Act credit would provide an additional \$500 for each eligible child under 17. Both credits 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 credits 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) 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) 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 T20-0260**  
**Combined Effect of Recovery Rebates for Individuals in the**  
**COVID-related Tax Relief Act of 2020 and**  
**Coronavirus Aid, Relief, and Economic Security (CARES) Act**  
**Baseline: 2019 Pre-CARES Act Law at 2019 Income Levels**  
**Proposal: Assumes Provisions are Enacted in 2019**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Percentile <sup>2,3</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>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	15.4	32.2	-3,210	*** 152.6	-32.8	-42.1	-17.2	-28.4	
Second Quintile	8.2	34.0	-3,250	-265.0	-22.3	-16.7	-7.9	-4.9	
Middle Quintile	4.9	21.7	-3,000	-39.1	2.2	26.6	-4.3	6.7	
Fourth Quintile	2.8	10.0	-2,560	-13.8	17.2	49.1	-2.3	14.5	
Top Quintile	0.6	2.0	-1,240	-1.9	35.8	83.2	-0.4	23.3	
All	5.6	100.0	-3,010	-44.1	0.0	100.0	-5.0	6.3	
<b>Addendum</b>									
80-90	1.3	1.8	-1,720	-5.2	10.7	26.2	-1.0	18.9	
90-95	0.2	0.2	-430	-0.9	6.0	13.7	-0.2	21.2	
95-99	0.1	0.0	-160	-0.2	5.1	11.5	0.0	24.3	
Top 1 Percent	0.0	0.0	*	0.0	14.0	31.8	0.0	29.9	
Top 0.1 Percent	0.0	0.0	0	0.0	9.6	21.7	0.0	30.0	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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	
Lowest Quintile	6,990	30.2	18,700	9.4	-2,110	-9.3	20,800	11.8	-11.3
Second Quintile	7,270	31.4	41,080	21.5	1,230	5.7	39,850	23.5	3.0
Middle Quintile	5,020	21.7	69,480	25.1	7,670	24.4	61,810	25.2	11.0
Fourth Quintile	2,710	11.7	110,260	21.4	18,560	31.8	91,700	20.1	16.8
Top Quintile	1,130	4.9	279,460	22.6	66,370	47.4	213,090	19.5	23.8
All	23,150	100.0	60,140	100.0	6,820	100.0	53,320	100.0	11.3
<b>Addendum</b>									
80-90	740	3.2	166,080	8.8	33,100	15.4	132,980	7.9	19.9
90-95	250	1.1	226,300	4.1	48,320	7.8	177,980	3.7	21.4
95-99	110	0.5	378,480	3.0	91,980	6.4	286,500	2.6	24.3
Top 1 Percent	30	0.1	3,340,980	6.7	1,000,360	17.8	2,340,620	5.3	29.9
Top 0.1 Percent	*	0.0	21,548,910	4.6	6,459,920	12.1	15,088,990	3.6	30.0

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

\* Non-zero value rounded to zero; \*\* Insufficient data; \*\*\* Since baseline tax burden is negative, positive change indicates a net increase in federal subsidies

(1) Calendar year. Baseline is the law in place for 2019 as of March 17, 2020 and before the passage of the CARES Act and subsequent legislation. Table shows the combined effect of the Economic Impact Payments for individuals in the CARES Act and the Additional 2020 Recovery Rebate for Individuals. The additional proposal would provide a refundable tax credit of up to \$1,200 for married couples (\$600 for others) plus an additional \$600 for each eligible child under 17. The CARES Act credit would provide a refundable tax credit of up to \$2,400 for married couples (\$1,200 for others). The CARES Act credit would provide an additional \$500 for each eligible child under 17. Both credits 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 credits 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) 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) 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 T20-0260**  
**Combined Effect of Recovery Rebates for Individuals in the**  
**COVID-related Tax Relief Act of 2020 and**  
**Coronavirus Aid, Relief, and Economic Security (CARES) Act**  
**Baseline: 2019 Pre-CARES Act Law at 2019 Income Levels**  
**Proposal: Assumes Provisions are Enacted in 2019**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019<sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Percentile <sup>2,3</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>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	17.8	21.9	-3,860	*** 189.4	-4.1	-5.8	-19.7	-30.1	
Second Quintile	9.4	23.0	-4,040	-240.5	-3.7	-2.3	-9.0	-5.3	
Middle Quintile	6.0	23.1	-4,340	-43.3	-2.6	5.2	-5.3	6.9	
Fourth Quintile	3.8	23.1	-4,540	-18.3	-0.8	17.7	-3.2	14.1	
Top Quintile	0.6	8.4	-1,800	-1.7	11.2	85.1	-0.4	24.5	
All	3.5	100.0	-3,760	-14.7	0.0	100.0	-2.8	16.4	
<b>Addendum</b>									
80-90	1.8	7.5	-3,140	-6.9	1.5	17.4	-1.4	19.3	
90-95	0.3	0.9	-750	-1.0	2.0	14.4	-0.2	22.4	
95-99	0.0	0.1	-110	-0.1	3.0	20.3	0.0	24.5	
Top 1 Percent	0.0	0.0	0	0.0	4.8	33.0	0.0	29.9	
Top 0.1 Percent	0.0	0.0	0	0.0	2.3	15.4	0.0	30.0	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019<sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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	
Lowest Quintile	11,280	21.4	19,610	3.1	-2,040	-1.7	21,640	4.3	-10.4
Second Quintile	11,280	21.4	44,660	7.1	1,680	1.4	42,980	8.5	3.8
Middle Quintile	10,560	20.0	82,740	12.4	10,030	7.8	72,710	13.5	12.1
Fourth Quintile	10,070	19.1	143,570	20.5	24,790	18.5	118,780	21.0	17.3
Top Quintile	9,280	17.6	432,700	56.9	107,630	73.9	325,070	52.9	24.9
All	52,690	100.0	133,830	100.0	25,670	100.0	108,170	100.0	19.2
<b>Addendum</b>									
80-90	4,700	8.9	221,300	14.8	45,780	15.9	175,530	14.5	20.7
90-95	2,330	4.4	318,560	10.5	71,950	12.4	246,610	10.1	22.6
95-99	1,780	3.4	537,770	13.6	131,980	17.3	405,780	12.7	24.5
Top 1 Percent	470	0.9	2,725,070	18.1	813,880	28.2	1,911,190	15.7	29.9
Top 0.1 Percent	50	0.1	12,948,940	8.4	3,887,900	13.1	9,061,040	7.3	30.0

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

\* Non-zero value rounded to zero; \*\* Insufficient data; \*\*\* Since baseline tax burden is negative, positive change indicates a net increase in federal subsidies

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 in place for 2019 as of March 17, 2020 and before the passage of the CARES Act and subsequent

legislation. Table shows the combined effect of the Economic Impact Payments for individuals in the CARES Act and the Additional 2020

Recovery Rebate for Individuals. The additional proposal would provide a refundable tax credit of up to \$1,200 for married couples (\$600 for others) plus an additional \$600 for each eligible child under 17. The CARES Act credit would provide a refundable tax credit of up to

\$2,400 for married couples (\$1,200 for others). The CARES Act credit would provide an additional \$500 for each eligible child under 17. Both

credits 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 credits 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) 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) 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 T20-0260**  
**Combined Effect of Recovery Rebates for Individuals in the**  
**COVID-related Tax Relief Act of 2020 and**  
**Coronavirus Aid, Relief, and Economic Security (CARES) Act**  
**Baseline: 2019 Pre-CARES Act Law at 2019 Income Levels**  
**Proposal: Assumes Provisions are Enacted in 2019**  
**Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Percentile <sup>2,3</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>		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	19.2	16.4	-2,420	-1,771.5	-3.5	-3.3	-19.0	-17.9	
Second Quintile	8.5	25.8	-2,480	-370.4	-5.2	-4.0	-8.3	-6.1	
Middle Quintile	5.0	25.0	-2,610	-90.6	-4.3	0.6	-4.7	0.5	
Fourth Quintile	3.2	21.6	-2,780	-28.7	-1.8	11.4	-2.9	7.2	
Top Quintile	0.6	9.9	-1,500	-2.2	14.9	95.0	-0.5	21.1	
All	3.1	100.0	-2,400	-17.6	0.0	100.0	-2.6	12.4	
<b>Addendum</b>									
80-90	1.8	7.7	-2,320	-10.5	1.1	14.0	-1.5	13.1	
90-95	0.6	1.7	-1,090	-2.9	1.8	12.2	-0.5	16.7	
95-99	0.1	0.4	-290	-0.4	3.5	20.4	-0.1	19.8	
Top 1 Percent	0.0	0.0	-60	0.0	8.5	48.4	0.0	28.9	
Top 0.1 Percent	0.0	0.0	0	0.0	4.7	26.9	0.0	30.0	

**Baseline Distribution of Income and Federal Taxes**  
**by Expanded Cash Income Percentile Adjusted for Family Size, 2019 <sup>1</sup>**

Expanded Cash Income Percentile <sup>2,3</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	
Lowest Quintile	6,930	16.3	12,770	2.3	140	0.2	12,630	2.7	1.1
Second Quintile	10,670	25.1	29,690	8.2	670	1.2	29,020	9.4	2.3
Middle Quintile	9,820	23.1	55,150	14.0	2,880	4.9	52,270	15.6	5.2
Fourth Quintile	7,960	18.7	95,830	19.7	9,670	13.2	86,160	20.8	10.1
Top Quintile	6,730	15.8	321,490	55.9	69,280	80.1	252,210	51.6	21.6
All	42,590	100.0	90,980	100.0	13,680	100.0	77,300	100.0	15.0
<b>Addendum</b>									
80-90	3,410	8.0	150,350	13.2	22,080	12.9	128,270	13.3	14.7
90-95	1,630	3.8	216,040	9.1	37,180	10.4	178,860	8.8	17.2
95-99	1,330	3.1	373,320	12.8	74,030	16.9	299,300	12.1	19.8
Top 1 Percent	370	0.9	2,176,670	20.8	628,500	39.9	1,548,170	17.4	28.9
Top 0.1 Percent	50	0.1	9,099,240	11.1	2,727,360	22.2	6,371,880	9.2	30.0

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

\* Non-zero value rounded to zero; \*\* Insufficient data; \*\*\* Since baseline tax burden is negative, positive change indicates a net increase in federal subsidies

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 in place for 2019 as of March 17, 2020 and before the passage of the CARES Act and subsequent legislation. Table shows the combined effect of the Economic Impact Payments for Individuals in the CARES Act and the Additional 2020 Recovery Rebate for Individuals. The additional proposal would provide a refundable tax credit of up to \$1,200 for married couples (\$600 for others) plus an additional \$600 for each eligible child under 17. The CARES Act credit would provide a refundable tax credit of up to \$2,400 for married couples (\$1,200 for others). The CARES Act credit would provide an additional \$500 for each eligible child under 17. Both credits 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 credits 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>

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(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.