

**Table T20-0259**  
**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 Level, 2019 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Tax Units		Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>4</sup>	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
Less than 10	12,490	7.2	42.6	5.9	-2,170	-40.3	-34.8
10-20	22,010	12.6	15.6	11.1	-2,290	-15.2	-12.6
20-30	19,660	11.3	10.8	11.1	-2,560	-10.3	-6.2
30-40	15,860	9.1	8.1	9.2	-2,630	-7.5	-0.4
40-50	13,250	7.6	6.5	7.7	-2,640	-5.9	3.6
50-75	24,800	14.2	5.2	15.2	-2,790	-4.5	7.6
75-100	16,610	9.5	4.1	11.1	-3,050	-3.5	11.2
100-200	31,760	18.2	2.9	23.1	-3,310	-2.4	15.3
200-500	14,360	8.2	0.7	4.9	-1,560	-0.5	21.0
500-1,000	1,810	1.0	0.0	0.0	-60	0.0	24.9
More than 1,000	830	0.5	0.0	0.0	*	0.0	29.8
All	174,690	100.0	3.2	100.0	-2,610	-2.6	16.2

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

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

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**Proposal: Assumes Provisions are 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 Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	42.6	5.9	-2,170	-739.6	-0.9	-0.8	-40.3	-34.8
10-20	15.6	11.1	-2,290	-597.3	-1.8	-1.5	-15.2	-12.6
20-30	10.8	11.1	-2,560	-247.5	-1.7	-1.1	-10.3	-6.2
30-40	8.1	9.2	-2,630	-105.3	-1.3	-0.1	-7.5	-0.4
40-50	6.5	7.7	-2,640	-62.4	-1.0	0.8	-5.9	3.6
50-75	5.2	15.2	-2,790	-37.4	-1.5	4.1	-4.5	7.6
75-100	4.1	11.1	-3,050	-23.9	-0.8	5.7	-3.5	11.2
100-200	2.9	23.1	-3,310	-13.4	0.2	24.2	-2.4	15.3
200-500	0.7	4.9	-1,560	-2.5	3.6	30.7	-0.5	21.0
500-1,000	0.0	0.0	-60	0.0	1.5	10.8	0.0	24.9
More than 1,000	0.0	0.0	*	0.0	3.8	27.0	0.0	29.8
All	3.2	100.0	-2,610	-13.9	0.0	100.0	-2.6	16.2

**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>3</sup>		Average Federal Tax Rate <sup>4</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	290	0.1	5,090	0.5	5.4
10-20	22,010	12.6	15,070	1.9	380	0.3	14,690	2.3	2.5
20-30	19,660	11.3	24,790	2.8	1,030	0.6	23,760	3.3	4.2
30-40	15,860	9.1	34,910	3.2	2,500	1.2	32,410	3.7	7.2
40-50	13,250	7.6	44,860	3.4	4,230	1.7	40,630	3.8	9.4
50-75	24,800	14.2	61,470	8.8	7,460	5.7	54,010	9.5	12.1
75-100	16,610	9.5	86,720	8.3	12,730	6.5	73,990	8.7	14.7
100-200	31,760	18.2	140,330	25.7	24,740	24.1	115,580	26.1	17.6
200-500	14,360	8.2	286,490	23.7	61,630	27.1	224,870	22.9	21.5
500-1,000	1,810	1.0	673,950	7.0	167,750	9.3	506,200	6.5	24.9
More than 1,000	830	0.5	3,067,100	14.7	913,170	23.2	2,153,930	12.7	29.8
All	174,690	100.0	99,280	100.0	18,690	100.0	80,590	100.0	18.8

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

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

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**Proposal: Assumes Provisions are 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 Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	36.3	12.6	-1,840	-456.7	-2.7	-2.2	-33.6	-26.3
10-20	13.3	20.9	-1,870	-214.2	-4.2	-2.5	-12.5	-6.7
20-30	8.3	15.9	-1,880	-91.9	-2.8	0.3	-7.6	0.7
30-40	6.0	11.9	-1,850	-48.8	-1.7	2.8	-5.3	5.6
40-50	4.7	9.6	-1,840	-32.1	-0.9	4.5	-4.1	8.7
50-75	3.6	16.1	-1,840	-19.6	-0.3	14.7	-3.0	12.4
75-100	2.5	7.9	-1,730	-10.9	1.2	14.4	-2.0	16.5
100-200	0.8	4.2	-800	-2.9	4.9	31.4	-0.6	20.5
200-500	0.1	0.1	-110	-0.2	3.0	16.4	0.0	23.4
500-1,000	0.0	0.0	-10	0.0	0.9	5.0	0.0	29.4
More than 1,000	0.0	0.0	0	0.0	2.8	15.2	0.0	31.7
All	3.9	100.0	-1,710	-18.1	0.0	100.0	-3.2	14.5

**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>3</sup>		Average Federal Tax Rate <sup>4</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	400	0.5	5,050	1.4	7.4
10-20	16,010	19.1	14,980	5.4	870	1.8	14,110	6.2	5.8
20-30	12,130	14.5	24,690	6.7	2,050	3.1	22,650	7.5	8.3
30-40	9,170	10.9	34,880	7.2	3,800	4.4	31,080	7.8	10.9
40-50	7,450	8.9	44,850	7.5	5,740	5.4	39,110	7.9	12.8
50-75	12,580	15.0	61,110	17.3	9,400	15.0	51,710	17.7	15.4
75-100	6,560	7.8	86,200	12.7	15,900	13.2	70,290	12.6	18.5
100-200	7,500	8.9	132,330	22.3	27,910	26.5	104,420	21.4	21.1
200-500	1,630	2.0	277,620	10.2	65,090	13.5	212,530	9.5	23.5
500-1,000	160	0.2	679,720	2.5	199,940	4.1	479,780	2.1	29.4
More than 1,000	100	0.1	3,156,960	7.0	1,001,890	12.4	2,155,070	5.8	31.7
All	83,830	100.0	53,160	100.0	9,430	100.0	43,730	100.0	17.7

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

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

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**Proposal: Assumes Provisions are 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 Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	90.7	2.7	-3,850	-2,826.6	-0.3	-0.3	-87.9	-84.8
10-20	26.5	4.6	-4,030	-2,619.3	-0.5	-0.5	-26.2	-25.2
20-30	17.3	6.4	-4,270	-1,348.1	-0.8	-0.7	-17.1	-15.8
30-40	12.7	5.9	-4,330	-544.7	-0.7	-0.6	-12.4	-10.1
40-50	9.9	5.2	-4,280	-234.0	-0.6	-0.4	-9.5	-5.5
50-75	7.5	12.8	-4,330	-88.5	-1.3	0.2	-7.0	0.9
75-100	5.6	13.3	-4,330	-43.2	-1.2	2.1	-5.0	6.5
100-200	3.6	39.0	-4,350	-18.4	-2.0	20.5	-3.0	13.4
200-500	0.8	9.3	-1,800	-2.9	2.9	36.4	-0.6	20.6
500-1,000	0.0	0.1	-70	0.0	1.4	13.2	0.0	24.4
More than 1,000	0.0	0.0	*	0.0	3.2	30.1	0.0	29.5
All	2.7	100.0	-3,670	-10.6	0.0	100.0	-2.1	17.9

**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>3</sup>		Average Federal Tax Rate <sup>4</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	140	0.0	4,240	0.1	3.1
10-20	2,710	4.2	15,340	0.4	150	0.0	15,190	0.5	1.0
20-30	3,520	5.5	25,050	0.8	320	0.1	24,740	1.0	1.3
30-40	3,230	5.0	34,950	1.0	790	0.1	34,160	1.2	2.3
40-50	2,880	4.5	44,870	1.2	1,830	0.2	43,050	1.4	4.1
50-75	6,960	10.8	62,350	3.9	4,900	1.5	57,450	4.5	7.9
75-100	7,280	11.3	87,380	5.7	10,020	3.3	77,360	6.3	11.5
100-200	21,180	32.9	144,310	27.4	23,690	22.5	120,630	28.7	16.4
200-500	12,230	19.0	288,530	31.7	61,220	33.5	227,310	31.2	21.2
500-1,000	1,600	2.5	673,640	9.7	164,190	11.8	509,450	9.2	24.4
More than 1,000	700	1.1	2,927,110	18.3	864,070	26.9	2,063,040	16.1	29.5
All	64,370	100.0	173,090	100.0	34,720	100.0	138,370	100.0	20.1

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

(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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**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 Level, 2019 <sup>1</sup>**  
**Detail Table - Head of Household Tax Units**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	39.9	3.4	-2,850	*** 383.4	-3.0	-3.4	-44.5	-56.1
10-20	17.1	12.9	-2,980	*** 140.4	-13.4	-17.4	-19.4	-33.3
20-30	12.0	16.9	-3,200	*** 176.4	-16.7	-20.9	-12.9	-20.2
30-40	9.3	14.5	-3,250	-2,337.8	-11.2	-10.9	-9.3	-8.9
40-50	7.4	11.7	-3,180	-148.1	-6.5	-3.0	-7.1	-2.3
50-75	5.7	20.7	-3,160	-56.9	-3.7	12.4	-5.2	3.9
75-100	4.0	9.9	-2,960	-25.7	5.6	22.6	-3.4	9.9
100-200	2.3	9.4	-2,540	-10.9	22.8	61.2	-1.9	15.8
200-500	0.3	0.3	-510	-0.9	10.7	24.5	-0.2	22.0
500-1,000	0.0	0.0	*	0.0	2.7	6.1	0.0	27.8
More than 1,000	0.0	0.0	0	0.0	12.8	29.0	0.0	30.1
All	5.6	100.0	-3,010	-44.1	0.0	100.0	-5.0	6.3

**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>3</sup>		Average Federal Tax Rate <sup>4</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	-740	-0.4	7,160	0.5	-11.6
10-20	3,020	13.0	15,330	3.3	-2,120	-4.1	17,450	4.3	-13.8
20-30	3,680	15.9	24,860	6.6	-1,810	-4.2	26,680	8.0	-7.3
30-40	3,100	13.4	34,920	7.8	140	0.3	34,780	8.7	0.4
40-50	2,570	11.1	44,890	8.3	2,150	3.5	42,740	8.9	4.8
50-75	4,570	19.7	61,140	20.0	5,560	16.1	55,570	20.6	9.1
75-100	2,330	10.1	86,200	14.5	11,510	17.0	74,690	14.1	13.4
100-200	2,590	11.2	132,190	24.6	23,400	38.4	108,790	22.8	17.7
200-500	370	1.6	262,710	7.0	58,380	13.8	204,330	6.2	22.2
500-1,000	30	0.1	666,490	1.4	185,130	3.4	481,350	1.1	27.8
More than 1,000	20	0.1	5,267,830	6.1	1,583,480	16.2	3,684,350	4.8	30.1
All	23,150	100.0	60,140	100.0	6,820	100.0	53,320	100.0	11.3

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

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

**Table T20-0259**  
**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 Level, 2019 <sup>1</sup>**  
**Detail Table - Tax Units with Children**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	47.7	2.2	-3,430	*** 416.2	-0.4	-0.5	-53.8	-66.8
10-20	19.2	7.7	-3,370	*** 151.5	-1.4	-2.2	-22.0	-36.6
20-30	14.1	10.4	-3,760	*** 203.5	-1.9	-2.7	-15.1	-22.6
30-40	11.1	8.9	-3,880	*** 1985.2	-1.5	-1.6	-11.2	-11.7
40-50	9.0	7.1	-3,880	-201.6	-1.1	-0.6	-8.6	-4.4
50-75	7.3	14.9	-4,120	-77.5	-2.1	0.7	-6.7	1.9
75-100	5.8	11.4	-4,430	-40.3	-1.2	2.9	-5.1	7.6
100-200	4.0	29.8	-4,730	-19.4	-1.2	21.4	-3.3	13.8
200-500	0.9	7.2	-2,050	-3.3	4.3	36.7	-0.7	21.2
500-1,000	0.0	0.0	-30	0.0	2.0	13.8	0.0	25.6
More than 1,000	0.0	0.0	0	0.0	4.7	31.9	0.0	30.0
All	3.5	100.0	-3,760	-14.7	0.0	100.0	-2.8	16.4

**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>3</sup>		Average Federal Tax Rate <sup>4</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	-820	-0.1	7,190	0.2	-12.9
10-20	4,500	8.5	15,310	1.0	-2,230	-0.7	17,540	1.4	-14.6
20-30	5,480	10.4	24,810	1.9	-1,850	-0.8	26,660	2.6	-7.4
30-40	4,530	8.6	34,770	2.2	-200	-0.1	34,970	2.8	-0.6
40-50	3,640	6.9	44,930	2.3	1,920	0.5	43,010	2.7	4.3
50-75	7,160	13.6	61,650	6.3	5,320	2.8	56,330	7.1	8.6
75-100	5,090	9.7	86,920	6.3	11,000	4.1	75,920	6.8	12.7
100-200	12,510	23.7	143,040	25.4	24,440	22.6	118,610	26.0	17.1
200-500	6,950	13.2	287,800	28.4	62,950	32.4	224,840	27.4	21.9
500-1,000	930	1.8	674,920	8.9	172,570	11.8	502,350	8.2	25.6
More than 1,000	410	0.8	2,977,290	17.4	893,420	27.2	2,083,870	15.1	30.0
All	52,690	100.0	133,830	100.0	25,670	100.0	108,170	100.0	19.2

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

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

**Table T20-0259**  
**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 Level, 2019 <sup>1</sup>**  
**Detail Table - Elderly Tax Units**

Expanded Cash Income Level (thousands of 2019 dollars) <sup>2</sup>	Percent Change in After-Tax Income <sup>3</sup>	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate <sup>4</sup>	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	47.2	4.2	-2,310	-3,911.6	-0.9	-0.9	-46.6	-45.4
10-20	14.2	12.0	-2,160	-1,221.8	-2.5	-2.3	-14.1	-12.9
20-30	9.4	12.5	-2,280	-412.4	-2.5	-2.0	-9.2	-6.9
30-40	7.2	10.6	-2,450	-238.8	-2.1	-1.3	-7.0	-4.1
40-50	5.8	9.5	-2,490	-143.2	-1.8	-0.6	-5.6	-1.7
50-75	4.7	17.1	-2,680	-71.5	-2.8	1.5	-4.4	1.8
75-100	3.6	12.2	-2,850	-36.6	-1.4	4.5	-3.3	5.7
100-200	2.3	18.3	-2,730	-14.9	0.7	22.2	-2.0	11.3
200-500	0.4	2.3	-1,000	-1.9	4.2	26.0	-0.4	18.4
500-1,000	0.0	0.1	-150	-0.1	1.9	11.0	0.0	23.1
More than 1,000	0.0	0.0	*	0.0	7.3	41.6	0.0	29.5
All	3.1	100.0	-2,400	-17.6	0.0	100.0	-2.6	12.4

**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>3</sup>		Average Federal Tax Rate <sup>4</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	60	0.0	4,900	0.3	1.2
10-20	5,680	13.3	15,370	2.3	180	0.2	15,190	2.6	1.2
20-30	5,580	13.1	24,910	3.6	550	0.5	24,360	4.1	2.2
30-40	4,430	10.4	34,940	4.0	1,020	0.8	33,910	4.6	2.9
40-50	3,910	9.2	44,720	4.5	1,740	1.2	42,980	5.1	3.9
50-75	6,530	15.3	61,330	10.3	3,760	4.2	57,570	11.4	6.1
75-100	4,390	10.3	86,550	9.8	7,770	5.9	78,780	10.5	9.0
100-200	6,850	16.1	137,400	24.3	18,310	21.5	119,080	24.8	13.3
200-500	2,350	5.5	289,770	17.6	54,200	21.9	235,570	16.8	18.7
500-1,000	340	0.8	675,950	5.9	156,560	9.1	519,390	5.3	23.2
More than 1,000	200	0.5	3,325,550	17.5	980,310	34.3	2,345,240	14.5	29.5
All	42,590	100.0	90,980	100.0	13,680	100.0	77,300	100.0	15.0

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>

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

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

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