

Table T20-0263
Expansion of Economic Impact Payments and Additional 2020 Recovery Rebates in
H.R. 9051, The CASH Act of 2020, as Passed by the House of Representatives
Baseline: 2019 Current Law at 2019 Income Levels (Including Payments in CARES Act and
COVID-related Tax Relief Act as if Enacted in 2019)
Proposal: Assumes Provisions are Enacted in 2019
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Summary Table

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁴	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
Less than 10	12,490	7.2	25.4	5.0	-1,840	-34.2	-69.0
10-20	22,010	12.6	12.5	10.1	-2,130	-14.1	-26.8
20-30	19,660	11.3	9.4	10.5	-2,460	-9.9	-16.1
30-40	15,860	9.1	7.3	8.8	-2,570	-7.4	-7.7
40-50	13,250	7.6	5.9	7.3	-2,550	-5.7	-2.1
50-75	24,800	14.2	4.8	14.6	-2,720	-4.4	3.2
75-100	16,610	9.5	3.9	10.7	-2,980	-3.4	7.7
100-200	31,760	18.2	2.9	23.6	-3,430	-2.5	12.8
200-500	14,360	8.2	1.3	8.8	-2,830	-1.0	20.0
500-1,000	1,810	1.0	0.0	0.1	-180	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	-2,650	-2.7	13.5

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; *** 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 but includes the Economic Impact Payments for Individuals in the CARES Act and the Additional 2020 Recovery Rebate for Individuals in the COVID-related Tax Relief Act of 2020. The proposal would: increase the Additional 2020 Recovery Rebate to up to \$4,000 for married couples (\$2,000 for others); increase the additional amount to \$2,000 and expand eligibility for the Additional 2020 Recovery Rebate to cover all dependents, regardless of age, and also increase the amount for dependents to \$2,000; and expand eligibility for the CARES Act \$500 Economic Impact Payments to include all dependents regardless of age. We model the provisions 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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Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	25.4	5.0	-1,840	*** 98.2	-1.1	-2.0	-34.2	-69.0
10-20	12.5	10.1	-2,130	*** 111.8	-2.3	-3.8	-14.1	-26.8
20-30	9.4	10.5	-2,460	*** 161.5	-2.3	-3.3	-9.9	-16.1
30-40	7.3	8.8	-2,570	*** 1928.6	-1.8	-1.8	-7.4	-7.7
40-50	5.9	7.3	-2,550	-160.1	-1.3	-0.5	-5.7	-2.1
50-75	4.8	14.6	-2,720	-58.3	-2.1	2.1	-4.4	3.2
75-100	3.9	10.7	-2,980	-30.7	-1.0	4.8	-3.4	7.7
100-200	2.9	23.6	-3,430	-16.0	0.1	24.4	-2.5	12.8
200-500	1.3	8.8	-2,830	-4.7	4.3	35.0	-1.0	20.0
500-1,000	0.0	0.1	-180	-0.1	2.1	12.9	0.0	24.9
More than 1,000	0.0	0.0	*	0.0	5.3	32.3	0.0	29.8
All	3.2	100.0	-2,650	-16.5	0.0	100.0	-2.7	13.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	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	-1,870	-0.8	7,260	0.6	-34.8
10-20	22,010	12.6	15,070	1.9	-1,910	-1.5	16,980	2.6	-12.6
20-30	19,660	11.3	24,790	2.8	-1,530	-1.1	26,320	3.6	-6.2
30-40	15,860	9.1	34,910	3.2	-130	-0.1	35,040	3.8	-0.4
40-50	13,250	7.6	44,860	3.4	1,590	0.8	43,270	3.9	3.6
50-75	24,800	14.2	61,470	8.8	4,670	4.1	56,800	9.7	7.6
75-100	16,610	9.5	86,720	8.3	9,680	5.7	77,030	8.8	11.2
100-200	31,760	18.2	140,330	25.7	21,440	24.2	118,890	26.0	15.3
200-500	14,360	8.2	286,490	23.7	60,070	30.7	226,420	22.4	21.0
500-1,000	1,810	1.0	673,950	7.0	167,690	10.8	506,260	6.3	24.9
More than 1,000	830	0.5	3,067,100	14.7	913,170	27.0	2,153,930	12.3	29.8
All	*****	100.0	99,280	100.0	16,080	100.0	83,200	100.0	16.2

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

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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Distribution of Federal Tax Change by Expanded Cash Income Level, 2019¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	21.2	12.0	-1,460	*** 102	-3.2	-5.4	-26.8	-53.1
10-20	9.7	20.6	-1,560	*** 156	-5.3	-7.8	-10.4	-17.0
20-30	6.4	15.8	-1,570	-950.1	-3.6	-3.2	-6.4	-5.7
30-40	4.6	11.6	-1,530	-78.5	-2.0	0.7	-4.4	1.2
40-50	3.6	9.2	-1,490	-38.2	-1.1	3.4	-3.3	5.4
50-75	2.8	15.5	-1,490	-19.7	-0.2	14.5	-2.4	9.9
75-100	2.1	8.0	-1,480	-10.4	1.5	15.8	-1.7	14.7
100-200	1.0	6.3	-1,010	-3.7	5.8	37.2	-0.8	19.7
200-500	0.1	0.2	-170	-0.3	3.7	20.1	-0.1	23.4
500-1,000	0.0	0.0	-10	0.0	1.1	6.1	0.0	29.4
More than 1,000	0.0	0.0	0	0.0	3.5	18.7	0.0	31.7
All	3.2	100.0	-1,440	-18.7	0.0	100.0	-2.7	11.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	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	-1,430	-2.2	6,890	1.8	-26.3
10-20	16,010	19.1	14,980	5.4	-1,000	-2.5	15,980	6.7	-6.7
20-30	12,130	14.5	24,690	6.7	170	0.3	24,530	7.8	0.7
30-40	9,170	10.9	34,880	7.2	1,950	2.8	32,940	7.9	5.6
40-50	7,450	8.9	44,850	7.5	3,900	4.5	40,950	8.0	8.7
50-75	12,580	15.0	61,110	17.3	7,560	14.7	53,550	17.7	12.4
75-100	6,560	7.8	86,200	12.7	14,180	14.4	72,020	12.4	16.5
100-200	7,500	8.9	132,330	22.3	27,110	31.4	105,220	20.7	20.5
200-500	1,630	2.0	277,620	10.2	64,980	16.4	212,640	9.1	23.4
500-1,000	160	0.2	679,720	2.5	199,930	5.0	479,790	2.0	29.4
More than 1,000	100	0.1	3,156,960	7.0	1,001,890	15.2	2,155,070	5.6	31.7
All	83,830	100.0	53,160	100.0	7,720	100.0	45,440	100.0	14.5

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

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Distribution of Federal Tax Change by Expanded Cash Income Level, 2019¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	40.1	2.2	-3,250	*** 87.5	-0.3	-0.7	-74.2	-158.9
10-20	18.8	4.0	-3,610	*** 93.3	-0.6	-1.2	-23.6	-48.8
20-30	13.6	5.7	-3,940	*** 99.6	-0.9	-1.6	-15.7	-31.5
30-40	10.5	5.3	-4,020	*** 113.9	-0.8	-1.4	-11.5	-21.6
40-50	8.4	4.7	-3,980	*** 162.4	-0.7	-1.1	-8.9	-14.3
50-75	6.7	11.8	-4,120	-732.3	-1.6	-1.4	-6.6	-5.7
75-100	5.0	12.1	-4,050	-71.2	-1.4	0.7	-4.6	1.9
100-200	3.4	37.2	-4,280	-22.2	-2.3	18.2	-3.0	10.4
200-500	1.4	16.2	-3,230	-5.4	2.8	39.2	-1.1	19.5
500-1,000	0.0	0.1	-200	-0.1	1.8	15.0	0.0	24.3
More than 1,000	0.0	0.0	*	0.0	4.2	34.2	0.0	29.5
All	2.7	100.0	-3,790	-12.2	0.0	100.0	-2.2	15.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	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	-3,710	-0.3	8,090	0.1	-84.8
10-20	2,710	4.2	15,340	0.4	-3,870	-0.5	19,210	0.6	-25.2
20-30	3,520	5.5	25,050	0.8	-3,960	-0.7	29,010	1.1	-15.8
30-40	3,230	5.0	34,950	1.0	-3,530	-0.6	38,480	1.4	-10.1
40-50	2,880	4.5	44,870	1.2	-2,450	-0.4	47,330	1.5	-5.5
50-75	6,960	10.8	62,350	3.9	560	0.2	61,790	4.7	0.9
75-100	7,280	11.3	87,380	5.7	5,700	2.1	81,690	6.5	6.5
100-200	21,180	32.9	144,310	27.4	19,340	20.5	124,980	29.0	13.4
200-500	12,230	19.0	288,530	31.7	59,420	36.4	229,110	30.6	20.6
500-1,000	1,600	2.5	673,640	9.7	164,120	13.2	509,530	8.9	24.4
More than 1,000	700	1.1	2,927,110	18.3	864,070	30.1	2,063,050	15.7	29.5
All	64,370	100.0	173,090	100.0	31,050	100.0	142,040	100.0	17.9

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

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Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	36.3	3.3	-3,640	*** 101.1	147.5	144.1	-56.7	-112.8
10-20	19.1	12.7	-3,900	*** 76.5	666.1	648.7	-25.4	-58.7
20-30	13.6	16.1	-4,050	*** 80.8	816.7	795.8	-16.3	-36.4
30-40	11.1	14.2	-4,230	*** 136.2	554.5	543.6	-12.1	-21.0
40-50	8.9	11.4	-4,100	*** 397.1	318.0	315.0	-9.1	-11.4
50-75	7.0	20.4	-4,130	-172.1	176.2	188.6	-6.8	-2.8
75-100	5.2	10.1	-4,000	-46.8	-276.0	-253.4	-4.6	5.3
100-200	3.5	10.8	-3,850	-18.5	-1,112.5	-1,051.4	-2.9	12.9
200-500	1.0	0.8	-1,980	-3.4	-522.4	-497.9	-0.8	21.3
500-1,000	0.0	0.0	-20	0.0	-133.7	-127.6	0.0	27.8
More than 1,000	0.0	0.0	0	0.0	-639.5	-610.5	0.0	30.1
All	7.1	100.0	-3,990	-104.8	0.0	100.0	-6.6	-0.3

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by Expanded Cash Income Level, 2019 ¹

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Less than 10	830	3.6	6,410	0.4	-3,600	-3.4	10,010	0.6	-56.1
10-20	3,020	13.0	15,330	3.3	-5,100	-17.4	20,430	4.7	-33.3
20-30	3,680	15.9	24,860	6.6	-5,010	-20.9	29,870	8.4	-20.2
30-40	3,100	13.4	34,920	7.8	-3,110	-10.9	38,020	9.1	-8.9
40-50	2,570	11.1	44,890	8.3	-1,030	-3.0	45,920	9.1	-2.3
50-75	4,570	19.7	61,140	20.0	2,400	12.4	58,740	20.6	3.9
75-100	2,330	10.1	86,200	14.5	8,550	22.6	77,650	13.9	9.9
100-200	2,590	11.2	132,190	24.6	20,860	61.2	111,330	22.1	15.8
200-500	370	1.6	262,710	7.0	57,870	24.5	204,850	5.9	22.0
500-1,000	30	0.1	666,490	1.4	185,130	6.1	481,360	1.1	27.8
More than 1,000	20	0.1	5,267,830	6.1	1,583,480	29.0	3,684,350	4.6	30.1
All	23,150	100.0	60,140	100.0	3,810	100.0	56,330	100.0	6.3

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Table T20-0263
Expansion of Economic Impact Payments and Additional 2020 Recovery Rebates in
H.R. 9051, The CASH Act of 2020, as Passed by the House of Representatives
Baseline: 2019 Current Law at 2019 Income Levels (Including Payments in CARES Act and
COVID-related Tax Relief Act as if Enacted in 2019)
Proposal: Assumes Provisions are Enacted in 2019
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	37.3	2.0	-3,960	*** 93.1	-0.7	-1.2	-62.2	-128.9
10-20	20.0	7.6	-4,180	*** 74.6	-2.7	-4.9	-27.3	-63.9
20-30	14.7	9.9	-4,480	*** 80	-3.4	-6.1	-18.1	-40.6
30-40	12.0	8.5	-4,670	*** 114.6	-2.8	-4.4	-13.4	-25.2
40-50	10.0	6.8	-4,680	*** 239.4	-2.1	-2.7	-10.4	-14.8
50-75	8.2	14.2	-4,940	-413.4	-3.7	-3.0	-8.0	-6.1
75-100	6.4	10.5	-5,140	-78.3	-2.1	0.8	-5.9	1.6
100-200	4.5	27.6	-5,500	-27.9	-1.7	19.7	-3.8	9.9
200-500	1.9	12.3	-4,390	-7.2	6.7	43.4	-1.5	19.6
500-1,000	0.0	0.1	-210	-0.1	3.8	17.6	0.0	25.5
More than 1,000	0.0	0.0	-10	0.0	8.8	40.7	0.0	30.0
All	4.2	100.0	-4,720	-21.6	0.0	100.0	-3.5	12.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	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	-4,250	-0.5	10,620	0.2	-66.8
10-20	4,500	8.5	15,310	1.0	-5,600	-2.2	20,920	1.6	-36.6
20-30	5,480	10.4	24,810	1.9	-5,600	-2.7	30,420	2.8	-22.6
30-40	4,530	8.6	34,770	2.2	-4,080	-1.6	38,850	3.0	-11.7
40-50	3,640	6.9	44,930	2.3	-1,950	-0.6	46,890	2.9	-4.4
50-75	7,160	13.6	61,650	6.3	1,200	0.7	60,450	7.3	1.9
75-100	5,090	9.7	86,920	6.3	6,570	2.9	80,350	6.9	7.6
100-200	12,510	23.7	143,040	25.4	19,710	21.4	123,330	26.2	13.8
200-500	6,950	13.2	287,800	28.4	60,910	36.7	226,890	26.8	21.2
500-1,000	930	1.8	674,920	8.9	172,550	13.8	502,380	7.9	25.6
More than 1,000	410	0.8	2,977,290	17.4	893,420	31.9	2,083,870	14.6	30.0
All	52,690	100.0	133,830	100.0	21,900	100.0	111,930	100.0	16.4

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 but includes the Economic Impact Payments for Individuals in the CARES Act and the Additional 2020 Recovery Rebate for Individuals in the COVID-related Tax Relief Act of 2020. The proposal would: increase the Additional 2020 Recovery Rebate to up to \$4,000 for married couples (\$2,000 for others); increase the additional amount to \$2,000 and expand eligibility for the Additional 2020 Recovery Rebate to cover all dependents, regardless of age, and also increase the amount for dependents to \$2,000; and expand eligibility for the CARES Act \$500 Economic Impact Payments to include all dependents regardless of age. We model the provisions 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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Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent Change in After-Tax Income ³	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁴	
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	25.6	4.0	-1,850	*** 82	-1.1	-1.9	-37.3	-82.7
10-20	10.1	11.6	-1,760	*** 88.4	-3.0	-5.4	-11.4	-24.3
20-30	6.9	12.0	-1,840	*** 106.4	-3.0	-5.0	-7.4	-14.3
30-40	5.4	10.2	-1,980	*** 138.9	-2.5	-3.8	-5.7	-9.7
40-50	4.5	9.2	-2,020	*** 268.9	-2.1	-2.8	-4.5	-6.2
50-75	3.6	16.7	-2,190	-204.7	-3.3	-1.9	-3.6	-1.8
75-100	2.9	12.1	-2,360	-48.0	-1.7	2.9	-2.7	3.0
100-200	2.0	19.1	-2,390	-15.3	0.7	22.9	-1.7	9.6
200-500	0.6	3.9	-1,440	-2.7	4.8	30.8	-0.5	17.9
500-1,000	0.0	0.1	-200	-0.1	2.4	13.4	0.0	23.1
More than 1,000	0.0	0.0	*	0.0	9.0	50.6	0.0	29.5
All	2.5	100.0	-2,020	-17.9	0.0	100.0	-2.2	10.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2019 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ³		Average Federal Tax Rate ⁴
	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	-2,250	-0.9	7,210	0.4	-45.4
10-20	5,680	13.3	15,370	2.3	-1,990	-2.3	17,350	2.9	-12.9
20-30	5,580	13.1	24,910	3.6	-1,730	-2.0	26,640	4.4	-6.9
30-40	4,430	10.4	34,940	4.0	-1,420	-1.3	36,360	4.7	-4.1
40-50	3,910	9.2	44,720	4.5	-750	-0.6	45,470	5.2	-1.7
50-75	6,530	15.3	61,330	10.3	1,070	1.5	60,250	11.6	1.8
75-100	4,390	10.3	86,550	9.8	4,930	4.5	81,630	10.6	5.7
100-200	6,850	16.1	137,400	24.3	15,580	22.2	121,820	24.6	11.3
200-500	2,350	5.5	289,770	17.6	53,200	26.0	236,570	16.4	18.4
500-1,000	340	0.8	675,950	5.9	156,410	11.0	519,540	5.2	23.1
More than 1,000	200	0.5	3,325,550	17.5	980,310	41.6	2,345,240	14.1	29.5
All	42,590	100.0	90,980	100.0	11,280	100.0	79,700	100.0	12.4

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.

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