

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

Table T20-0114
Senate Recovery Rebate
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Summary Table

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut		With Tax Increase					Change (% Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Change (\$)	Pct of Tax Units	Avg Tax Change (\$)					
Less than 10	52.8	-720	0.0	0	7.6	2.2	-380	-7.2	-2.0
10-20	89.9	-820	0.0	0	5.1	7.4	-740	-5.0	-2.6
20-30	97.3	-1,020	0.0	0	4.3	8.6	-990	-4.1	0.0
30-40	98.9	-1,180	0.0	0	3.7	8.3	-1,160	-3.4	3.7
40-50	99.2	-1,300	0.0	0	3.2	7.7	-1,290	-2.9	6.5
50-75	99.5	-1,500	0.0	0	2.8	16.7	-1,490	-2.5	9.6
75-100	100.0	-1,820	0.0	0	2.5	13.4	-1,820	-2.1	12.5
100-200	90.3	-2,260	0.0	0	1.8	28.5	-2,040	-1.5	16.0
200-500	54.7	-1,990	0.0	0	0.5	6.8	-1,090	-0.4	20.8
500-1,000	2.6	-1,640	0.0	0	0.0	0.0	-40	0.0	24.4
More than 1,000	*	**	0.0	0	0.0	0.0	*	0.0	28.7
All	87.7	-1,460	0.0	0	1.7	100.0	-1,280	-1.3	17.0

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 as of March 17, 2020. The proposal would provide a refundable tax credit of up to \$2,400 for married couples (\$1,200 for others) plus an additional \$500 per eligible child under age 17. The credit would be limited by net income tax liability, defined as regular income tax plus alternative minimum tax reduced by non-refundable credits other than the child tax credit. For those with qualified income (generally earnings plus Social Security benefits and certain veteran's pensions) greater than \$2,500 or with positive net income tax liability and gross income greater than the basic standard deduction, the minimum credit would be \$1,200 for married couples (\$600 for others) plus \$500 per eligible child. The credit would phase out at a rate of 5 percent on AGI greater than \$150,000 for married couples (\$75,000 for others). We model the credit on the 2018 population at 2018 income levels and assume that non-filers would receive the credit by either filing a tax return for 2019 or 2020 or would receive the credit through other administrative means.

<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.

Table T20-0114
Senate Recovery Rebate
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	52.8	0.0	7.6	2.2	-380	-138.6	-0.2	-0.1	-7.2	-2.0
10-20	89.9	0.0	5.1	7.4	-740	-204.5	-0.6	-0.3	-5.0	-2.6
20-30	97.3	0.0	4.3	8.6	-990	-100.2	-0.6	0.0	-4.1	0.0
30-40	98.9	0.0	3.7	8.3	-1,160	-47.8	-0.6	0.7	-3.4	3.7
40-50	99.2	0.0	3.2	7.7	-1,290	-31.0	-0.5	1.4	-2.9	6.5
50-75	99.5	0.0	2.8	16.7	-1,490	-20.5	-0.9	5.1	-2.5	9.6
75-100	100.0	0.0	2.5	13.4	-1,820	-14.7	-0.5	6.2	-2.1	12.5
100-200	90.3	0.0	1.8	28.5	-2,040	-8.5	-0.3	24.2	-1.5	16.0
200-500	54.7	0.0	0.5	6.8	-1,090	-1.8	1.6	29.0	-0.4	20.8
500-1,000	2.6	0.0	0.0	0.0	-40	0.0	0.7	10.2	0.0	24.4
More than 1,000	*	0.0	0.0	0.0	*	0.0	1.7	23.4	0.0	28.7
All	87.7	0.0	1.7	100.0	-1,280	-7.3	0.0	100.0	-1.3	17.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,720	7.4	5,300	0.4	270	0.1	5,030	0.5	5.2
10-20	22,210	12.9	14,720	2.0	360	0.3	14,360	2.4	2.5
20-30	19,120	11.1	24,260	2.8	990	0.6	23,270	3.3	4.1
30-40	15,680	9.1	34,170	3.3	2,430	1.3	31,740	3.7	7.1
40-50	13,230	7.7	43,990	3.6	4,150	1.8	39,840	3.9	9.4
50-75	24,680	14.3	60,230	9.1	7,280	6.0	52,950	9.8	12.1
75-100	16,240	9.4	84,920	8.4	12,400	6.7	72,520	8.8	14.6
100-200	30,820	17.9	137,320	25.8	23,970	24.5	113,350	26.1	17.5
200-500	13,860	8.0	280,630	23.7	59,540	27.4	221,090	22.9	21.2
500-1,000	1,770	1.0	659,040	7.1	160,950	9.5	498,090	6.6	24.4
More than 1,000	760	0.4	2,996,190	13.9	860,500	21.7	2,135,690	12.1	28.7
All	172,380	100.0	95,230	100.0	17,490	100.0	77,740	100.0	18.4

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 as of March 17, 2020. The proposal would provide a refundable tax credit of up to \$2,400 for married couples (\$1,200 for others) plus an additional \$500 per eligible child under age 17. The credit would be limited by net income tax liability, defined as regular income tax plus alternative minimum tax reduced by non-refundable credits other than the child tax credit. For those with qualified income (generally earnings plus Social Security benefits and certain veteran's pensions) greater than \$2,500 or with positive net income tax liability and gross income greater than the basic standard deduction, the minimum credit would be \$1,200 for married couples (\$600 for others) plus \$500 per eligible child. The credit would phase out at a rate of 5 percent on AGI greater than \$150,000 for married couples (\$75,000 for others). We model the credit on the 2018 population at 2018 income levels and assume that non-filers would receive the credit by either filing a tax return for 2019 or 2020 or would receive the credit through other administrative means.

<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 T20-0114
Senate Recovery Rebate
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	53.3	0.0	6.7	5.3	-330	-87.4	-0.5	0.1	-6.2	0.9
10-20	91.3	0.0	4.3	14.9	-590	-69.3	-1.2	0.6	-4.0	1.8
20-30	98.1	0.0	3.3	13.5	-730	-36.0	-1.0	2.2	-3.0	5.4
30-40	99.1	0.0	3.0	12.9	-900	-24.1	-0.8	3.8	-2.6	8.3
40-50	99.3	0.0	2.7	12.2	-1,050	-18.3	-0.6	5.1	-2.4	10.6
50-75	99.4	0.0	2.3	22.5	-1,140	-12.4	-0.7	14.9	-1.9	13.5
75-100	100.0	0.0	1.7	11.5	-1,140	-7.3	0.2	13.6	-1.4	17.1
100-200	67.6	0.0	0.6	6.7	-580	-2.2	1.9	28.3	-0.5	20.3
200-500	9.9	0.0	0.0	0.2	-80	-0.1	1.2	14.5	0.0	23.1
500-1,000	0.3	0.0	0.0	0.0	*	0.0	0.4	4.4	0.0	28.9
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	1.1	12.4	0.0	30.9
All	87.0	0.0	1.8	100.0	-760	-8.6	0.0	100.0	-1.5	16.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	9,980	12.1	5,370	1.3	380	0.5	4,990	1.4	7.1
10-20	15,960	19.4	14,610	5.5	850	1.8	13,760	6.3	5.8
20-30	11,620	14.1	24,180	6.7	2,020	3.2	22,160	7.4	8.4
30-40	8,940	10.9	34,180	7.3	3,750	4.6	30,430	7.8	11.0
40-50	7,310	8.9	44,010	7.6	5,720	5.7	38,290	8.0	13.0
50-75	12,410	15.1	59,830	17.6	9,200	15.5	50,640	18.1	15.4
75-100	6,350	7.7	84,400	12.7	15,560	13.4	68,840	12.6	18.4
100-200	7,230	8.8	129,710	22.3	26,870	26.4	102,850	21.4	20.7
200-500	1,550	1.9	272,120	10.0	62,900	13.2	209,220	9.3	23.1
500-1,000	160	0.2	667,080	2.5	192,740	4.1	474,340	2.1	28.9
More than 1,000	90	0.1	3,024,110	6.4	933,010	11.3	2,091,100	5.4	30.9
All	82,270	100.0	51,230	100.0	8,940	100.0	42,300	100.0	17.4

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 as of March 17, 2020. The proposal would provide a refundable tax credit of up to \$2,400 for married couples (\$1,200 for others) plus an additional \$500 per eligible child under age 17. The credit would be limited by net income tax liability, defined as regular income tax plus alternative minimum tax reduced by non-refundable credits other than the child tax credit. For those with qualified income (generally earnings plus Social Security benefits and certain veteran's pensions) greater than \$2,500 or with positive net income tax liability and gross income greater than the basic standard deduction, the minimum credit would be \$1,200 for married couples (\$600 for others) plus \$500 per eligible child. The credit would phase out at a rate of 5 percent on AGI greater than \$150,000 for married couples (\$75,000 for others). We model the credit on the 2018 population at 2018 income levels and assume that non-filers would receive the credit by either filing a tax return for 2019 or 2020 or would receive the credit through other administrative means.

<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 T20-0114
Senate Recovery Rebate
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	34.9	0.0	10.8	0.6	-460	-348.6	0.0	0.0	-10.5	-7.5
10-20	75.4	0.0	7.3	2.5	-1,080	-631.8	-0.2	-0.1	-7.2	-6.0
20-30	92.7	0.0	6.0	4.2	-1,460	-512.0	-0.3	-0.2	-6.0	-4.8
30-40	97.5	0.0	4.6	4.2	-1,530	-196.9	-0.3	-0.1	-4.5	-2.2
40-50	98.2	0.0	3.8	3.9	-1,590	-86.5	-0.2	0.0	-3.6	0.6
50-75	99.3	0.0	3.5	11.4	-1,980	-41.1	-0.6	1.0	-3.2	4.6
75-100	100.0	0.0	3.3	14.7	-2,480	-25.4	-0.7	2.7	-2.9	8.5
100-200	100.0	0.0	2.3	45.7	-2,710	-11.8	-1.4	21.6	-1.9	14.4
200-500	62.5	0.0	0.6	12.2	-1,260	-2.1	1.4	35.4	-0.5	20.5
500-1,000	2.9	0.0	0.0	0.1	-50	0.0	0.8	12.7	0.0	23.9
More than 1,000	*	0.0	0.0	0.0	*	0.0	1.6	26.8	0.0	28.5
All	86.0	0.0	1.4	100.0	-1,920	-5.9	0.0	100.0	-1.2	18.4

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,700	2.7	4,350	0.1	130	0.0	4,220	0.1	3.0
10-20	2,880	4.5	15,040	0.4	170	0.0	14,870	0.5	1.1
20-30	3,520	5.5	24,450	0.8	290	0.1	24,170	1.0	1.2
30-40	3,310	5.2	34,170	1.1	780	0.1	33,390	1.3	2.3
40-50	2,980	4.7	44,000	1.2	1,840	0.3	42,160	1.5	4.2
50-75	7,060	11.1	61,160	4.1	4,810	1.7	56,350	4.7	7.9
75-100	7,250	11.4	85,540	5.9	9,770	3.4	75,770	6.5	11.4
100-200	20,670	32.4	141,070	27.6	22,990	23.1	118,080	28.8	16.3
200-500	11,840	18.5	282,480	31.7	59,110	34.0	223,370	31.2	20.9
500-1,000	1,570	2.5	658,490	9.8	157,490	12.0	501,000	9.3	23.9
More than 1,000	640	1.0	2,859,660	17.3	814,670	25.2	2,044,990	15.4	28.5
All	63,900	100.0	165,090	100.0	32,250	100.0	132,840	100.0	19.5

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

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

(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. The proposal would provide a refundable tax credit of up to \$2,400 for married couples (\$1,200 for others) plus an additional \$500 per eligible child under age 17. The credit would be limited by net income tax liability, defined as regular income tax plus alternative minimum tax reduced by non-refundable credits other than the child tax credit. For those with qualified income (generally earnings plus Social Security benefits and certain veteran's pensions) greater than \$2,500 or with positive net income tax liability and gross income greater than the basic standard deduction, the minimum credit would be \$1,200 for married couples (\$600 for others) plus \$500 per eligible child. The credit would phase out at a rate of 5 percent on AGI greater than \$150,000 for married couples (\$75,000 for others). We model the credit on the 2018 population at 2018 income levels and assume that non-filers would receive the credit by either filing a tax return for 2019 or 2020 or would receive the credit through other administrative means.

<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 T20-0114
Senate Recovery Rebate
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	78.4	0.0	10.6	2.1	-740	106.1	-0.7	-1.2	-11.8	-23.0
10-20	95.9	0.0	7.0	11.4	-1,190	57.5	-4.6	-9.1	-7.9	-21.8
20-30	99.4	0.0	5.3	15.5	-1,370	76.3	-5.8	-10.4	-5.7	-13.0
30-40	99.8	0.0	4.5	14.4	-1,520	-1,821.3	-4.1	-3.9	-4.4	-4.2
40-50	100.0	0.0	3.9	13.0	-1,620	-79.0	-2.7	1.0	-3.7	1.0
50-75	99.9	0.0	3.2	24.0	-1,720	-32.0	-2.1	14.8	-2.9	6.1
75-100	100.0	0.0	2.3	11.6	-1,670	-14.9	1.7	19.2	-2.0	11.3
100-200	80.1	0.0	1.0	7.8	-1,030	-4.5	8.9	47.5	-0.8	16.8
200-500	7.4	0.0	0.0	0.1	-50	-0.1	4.0	17.7	0.0	22.3
500-1,000	*	0.0	0.0	0.0	0	0.0	1.0	4.6	0.0	27.6
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	4.5	19.9	0.0	28.6
All	94.7	0.0	2.8	100.0	-1,410	-22.4	0.0	100.0	-2.5	8.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	900	3.9	6,280	0.4	-700	-0.4	6,980	0.5	-11.1
10-20	3,110	13.5	15,000	3.5	-2,070	-4.5	17,070	4.5	-13.8
20-30	3,660	15.9	24,330	6.7	-1,800	-4.6	26,130	8.1	-7.4
30-40	3,070	13.4	34,150	7.9	80	0.2	34,060	8.9	0.2
40-50	2,590	11.3	43,960	8.6	2,050	3.7	41,910	9.2	4.7
50-75	4,520	19.7	59,830	20.4	5,390	16.9	54,450	20.9	9.0
75-100	2,240	9.8	84,430	14.3	11,240	17.5	73,190	13.9	13.3
100-200	2,440	10.6	129,410	23.9	22,780	38.6	106,630	22.1	17.6
200-500	340	1.5	259,270	6.7	57,870	13.7	201,400	5.9	22.3
500-1,000	30	0.1	648,360	1.4	178,760	3.6	469,600	1.1	27.6
More than 1,000	20	0.1	5,347,230	5.9	1,530,190	15.4	3,817,040	4.7	28.6
All	22,970	100.0	57,550	100.0	6,290	100.0	51,270	100.0	10.9

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

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

(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. The proposal would provide a refundable tax credit of up to \$2,400 for married couples (\$1,200 for others) plus an additional \$500 per eligible child under age 17. The credit would be limited by net income tax liability, defined as regular income tax plus alternative minimum tax reduced by non-refundable credits other than the child tax credit. For those with qualified income (generally earnings plus Social Security benefits and certain veteran's pensions) greater than \$2,500 or with positive net income tax liability and gross income greater than the basic standard deduction, the minimum credit would be \$1,200 for married couples (\$600 for others) plus \$500 per eligible child. The credit would phase out at a rate of 5 percent on AGI greater than \$150,000 for married couples (\$75,000 for others). We model the credit on the 2018 population at 2018 income levels and assume that non-filers would receive the credit by either filing a tax return for 2019 or 2020 or would receive the credit through other administrative means.

<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 T20-0114
Senate Recovery Rebate
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	78.3	0.0	12.0	1.1	-860	102.9	-0.1	-0.2	-13.6	-26.9
10-20	96.8	0.0	7.8	6.0	-1,340	61.1	-0.6	-1.4	-8.9	-23.5
20-30	99.5	0.0	6.1	8.6	-1,600	87.0	-0.8	-1.6	-6.6	-14.1
30-40	99.8	0.0	5.0	7.6	-1,730	649.8	-0.7	-0.8	-5.1	-5.9
40-50	100.0	0.0	4.4	6.8	-1,870	-104.0	-0.6	0.0	-4.2	-0.2
50-75	99.9	0.0	3.9	15.1	-2,140	-41.5	-1.1	1.9	-3.6	5.0
75-100	100.0	0.0	3.4	12.5	-2,520	-23.5	-0.7	3.6	-3.0	9.6
100-200	96.5	0.0	2.4	33.0	-2,750	-11.5	-0.9	22.5	-2.0	15.0
200-500	60.8	0.0	0.6	9.0	-1,360	-2.2	2.1	35.1	-0.5	21.2
500-1,000	1.1	0.0	0.0	0.0	-20	0.0	1.1	13.2	0.0	25.2
More than 1,000	*	0.0	0.0	0.0	0	0.0	2.3	27.6	0.0	29.1
All	90.7	0.0	1.9	100.0	-1,950	-8.2	0.0	100.0	-1.5	17.1

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,360	2.6	6,310	0.1	-840	-0.1	7,140	0.2	-13.2
10-20	4,550	8.7	15,000	1.0	-2,190	-0.8	17,190	1.4	-14.6
20-30	5,470	10.4	24,290	2.0	-1,840	-0.8	26,130	2.6	-7.6
30-40	4,450	8.5	34,020	2.3	-270	-0.1	34,280	2.8	-0.8
40-50	3,710	7.1	44,010	2.4	1,790	0.5	42,210	2.9	4.1
50-75	7,200	13.8	60,380	6.5	5,160	3.0	55,210	7.3	8.6
75-100	5,070	9.7	85,180	6.4	10,730	4.4	74,440	6.9	12.6
100-200	12,270	23.4	140,130	25.7	23,800	23.4	116,320	26.2	17.0
200-500	6,760	12.9	282,170	28.5	61,060	33.0	221,110	27.4	21.6
500-1,000	920	1.8	658,170	9.0	165,860	12.1	492,310	8.3	25.2
More than 1,000	380	0.7	2,872,810	16.3	835,120	25.3	2,037,690	14.2	29.1
All	52,380	100.0	128,000	100.0	23,890	100.0	104,120	100.0	18.7

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 as of March 17, 2020. The proposal would provide a refundable tax credit of up to \$2,400 for married couples (\$1,200 for others) plus an additional \$500 per eligible child under age 17. The credit would be limited by net income tax liability, defined as regular income tax plus alternative minimum tax reduced by non-refundable credits other than the child tax credit. For those with qualified income (generally earnings plus Social Security benefits and certain veteran's pensions) greater than \$2,500 or with positive net income tax liability and gross income greater than the basic standard deduction, the minimum credit would be \$1,200 for married couples (\$600 for others) plus \$500 per eligible child. The credit would phase out at a rate of 5 percent on AGI greater than \$150,000 for married couples (\$75,000 for others). We model the credit on the 2018 population at 2018 income levels and assume that non-filers would receive the credit by either filing a tax return for 2019 or 2020 or would receive the credit through other administrative means.

<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 T20-0114
Senate Recovery Rebate
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	39.6	0.0	6.2	1.3	-310	-414.6	-0.1	-0.1	-6.1	-4.7
10-20	88.0	0.0	4.2	8.4	-620	-308.6	-0.7	-0.5	-4.1	-2.8
20-30	95.4	0.0	3.1	9.0	-740	-135.2	-0.8	-0.2	-3.0	-0.8
30-40	98.8	0.0	2.6	8.8	-860	-90.2	-0.7	0.1	-2.5	0.3
40-50	99.1	0.0	2.3	8.5	-980	-58.8	-0.7	0.5	-2.3	1.6
50-75	98.9	0.0	2.1	17.8	-1,200	-34.1	-1.2	3.1	-2.0	3.9
75-100	99.9	0.0	2.1	15.6	-1,630	-22.0	-0.9	5.0	-1.9	6.8
100-200	87.8	0.0	1.5	26.0	-1,760	-10.2	-0.4	20.9	-1.3	11.6
200-500	46.3	0.0	0.3	3.8	-750	-1.5	1.7	23.6	-0.3	17.8
500-1,000	5.3	0.0	0.0	0.1	-100	-0.1	0.9	10.3	0.0	22.4
More than 1,000	0.1	0.0	0.0	0.0	*	0.0	3.1	36.8	0.0	28.1
All	88.3	0.0	1.4	100.0	-1,050	-8.3	0.0	100.0	-1.2	13.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2018 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,870	4.5	5,040	0.3	70	0.0	4,960	0.3	1.5
10-20	5,890	14.2	14,950	2.4	200	0.2	14,750	2.8	1.3
20-30	5,270	12.8	24,380	3.6	540	0.6	23,840	4.1	2.2
30-40	4,400	10.7	34,230	4.2	960	0.8	33,280	4.7	2.8
40-50	3,740	9.0	43,780	4.5	1,670	1.2	42,110	5.1	3.8
50-75	6,400	15.5	60,020	10.7	3,520	4.4	56,500	11.7	5.9
75-100	4,150	10.0	84,740	9.8	7,410	5.9	77,340	10.4	8.7
100-200	6,400	15.5	134,260	23.8	17,270	21.3	116,990	24.2	12.9
200-500	2,220	5.4	283,320	17.4	51,270	22.0	232,050	16.7	18.1
500-1,000	330	0.8	661,550	6.1	148,030	9.5	513,520	5.5	22.4
More than 1,000	190	0.5	3,315,640	17.3	931,460	33.7	2,384,180	14.5	28.1
All	41,350	100.0	87,270	100.0	12,550	100.0	74,720	100.0	14.4

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

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

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is the law currently in place as of March 17, 2020. The proposal would provide a refundable tax credit of up to \$2,400 for married couples (\$1,200 for others) plus an additional \$500 per eligible child under age 17. The credit would be limited by net income tax liability, defined as regular income tax plus alternative minimum tax reduced by non-refundable credits other than the child tax credit. For those with qualified income (generally earnings plus Social Security benefits and certain veteran's pensions) greater than \$2,500 or with positive net income tax liability and gross income greater than the basic standard deduction, the minimum credit would be \$1,200 for married couples (\$600 for others) plus \$500 per eligible child. The credit would phase out at a rate of 5 percent on AGI greater than \$150,000 for married couples (\$75,000 for others). We model the credit on the 2018 population at 2018 income levels and assume that non-filers would receive the credit by either filing a tax return for 2019 or 2020 or would receive the credit through other administrative means.

<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.

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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.