

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

Table T20-0234
Combined Effect of Recovery Rebates for Individuals in
Coronavirus Aid, Relief, and Economic Security (CARES) Act and
Senate Health, Economic Assistance, Liability Protection, and Schools (HEALS) 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 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	100.0	-2,850	0.0	0	56.0	6.0	-2,850	-53.0	-47.5
10-20	100.0	-2,980	0.0	0	20.3	11.1	-2,980	-19.8	-17.2
20-30	100.0	-3,280	0.0	0	13.8	10.9	-3,280	-13.2	-9.1
30-40	100.0	-3,370	0.0	0	10.4	9.1	-3,370	-9.7	-2.5
40-50	100.0	-3,380	0.0	0	8.3	7.6	-3,380	-7.5	1.9
50-75	100.0	-3,580	0.0	0	6.6	15.1	-3,580	-5.8	6.3
75-100	100.0	-3,930	0.0	0	5.3	11.1	-3,930	-4.5	10.2
100-200	91.1	-4,690	0.0	0	3.7	23.0	-4,270	-3.0	14.6
200-500	55.3	-3,910	0.0	0	1.0	5.3	-2,160	-0.8	20.8
500-1,000	2.7	-3,450	0.0	0	0.0	0.0	-90	0.0	24.9
More than 1,000	*	**	0.0	0	0.0	0.0	*	0.0	29.8
All	93.2	-3,620	0.0	0	4.2	100.0	-3,370	-3.4	15.4

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

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

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

(1) Calendar year. Baseline is the law in place for 2019 before the passage of the CARES Act and subsequent legislation. Table shows the combined effect of the Recovery Rebate for Individuals in the CARES Act and the Additional 2020 Recovery Rebate for Individuals in the Senate's HEALS Act. Both provisions 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 age 17; the HEALS Act credit would provide an additional \$500 for each eligible dependent. 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

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

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

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Proposal: Assumes Provisions are Enacted in 2019
Distribution of Federal Tax Change by Expanded Cash Income Level, 2019 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	100.0	0.0	56.0	6.0	-2,850	-973.4	-1.3	-1.2	-53.0	-47.5
10-20	100.0	0.0	20.3	11.1	-2,980	-778.3	-2.4	-2.1	-19.8	-17.2
20-30	100.0	0.0	13.8	10.9	-3,280	-317.0	-2.3	-1.7	-13.2	-9.1
30-40	100.0	0.0	10.4	9.1	-3,370	-134.8	-1.7	-0.5	-9.7	-2.5
40-50	100.0	0.0	8.3	7.6	-3,380	-80.0	-1.3	0.4	-7.5	1.9
50-75	100.0	0.0	6.6	15.1	-3,580	-47.9	-2.1	3.6	-5.8	6.3
75-100	100.0	0.0	5.3	11.1	-3,930	-30.8	-1.0	5.5	-4.5	10.2
100-200	91.1	0.0	3.7	23.0	-4,270	-17.3	0.2	24.3	-3.0	14.6
200-500	55.3	0.0	1.0	5.3	-2,160	-3.5	4.8	31.9	-0.8	20.8
500-1,000	2.7	0.0	0.0	0.0	-90	-0.1	2.0	11.4	0.0	24.9
More than 1,000	*	0.0	0.0	0.0	*	0.0	5.1	28.3	0.0	29.8
All	93.2	0.0	4.2	100.0	-3,370	-18.0	0.0	100.0	-3.4	15.4

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 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	12,490	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	#####	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).

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 in place for 2019 before the passage of the CARES Act and subsequent legislation. Table shows the combined effect of the Recovery Rebate for Individuals in the CARES Act and the Additional 2020 Recovery Rebate for Individuals in the Senate's HEALS Act. Both provisions 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 age 17; the HEALS Act credit would provide an additional \$500 for each eligible dependent. 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

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

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

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Coronavirus Aid, Relief, and Economic Security (CARES) Act and
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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 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	100.0	0.0	48.2	12.6	-2,440	-606.1	-3.9	-3.4	-44.6	-37.3
10-20	100.0	0.0	17.6	20.8	-2,480	-283.6	-6.1	-4.3	-16.5	-10.7
20-30	100.0	0.0	11.0	15.8	-2,490	-121.6	-4.0	-0.9	-10.1	-1.8
30-40	100.0	0.0	7.9	11.8	-2,460	-64.8	-2.4	2.1	-7.1	3.8
40-50	100.0	0.0	6.3	9.5	-2,450	-42.6	-1.3	4.1	-5.5	7.4
50-75	100.0	0.0	4.7	16.1	-2,440	-26.0	-0.4	14.6	-4.0	11.4
75-100	100.0	0.0	3.3	8.0	-2,330	-14.6	1.7	14.9	-2.7	15.8
100-200	65.7	0.0	1.1	4.5	-1,140	-4.1	7.0	33.5	-0.9	20.2
200-500	9.4	0.0	0.1	0.1	-160	-0.2	4.3	17.7	-0.1	23.4
500-1,000	0.6	0.0	0.0	0.0	-10	0.0	1.3	5.4	0.0	29.4
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	4.0	16.4	0.0	31.7
All	94.9	0.0	5.2	100.0	-2,280	-24.2	0.0	100.0	-4.3	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 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	9,880	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

(1) Calendar year. Baseline is the law in place for 2019 before the passage of the CARES Act and subsequent legislation. Table shows the combined effect of the Recovery Rebate for Individuals in the CARES Act and the Additional 2020 Recovery Rebate for Individuals in the Senate's HEALS Act. Both provisions 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 age 17; the HEALS Act credit would provide an additional \$500 for each eligible dependent. 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) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

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

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

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Coronavirus Aid, Relief, and Economic Security (CARES) Act and
Senate Health, Economic Assistance, Liability Protection, and Schools (HEALS) 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 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	100.0	0.0	119.1	2.7	-5,050	-3,712.0	-0.4	-0.4	-115.4	-112.3
10-20	100.0	0.0	34.5	4.7	-5,240	-3,410.5	-0.7	-0.7	-34.2	-33.2
20-30	100.0	0.0	22.1	6.3	-5,470	-1,725.0	-1.0	-0.9	-21.8	-20.6
30-40	100.0	0.0	16.2	5.8	-5,520	-695.1	-0.9	-0.8	-15.8	-13.5
40-50	100.0	0.0	12.7	5.2	-5,480	-299.7	-0.8	-0.5	-12.2	-8.1
50-75	100.0	0.0	9.7	12.6	-5,540	-113.2	-1.8	-0.2	-8.9	-1.0
75-100	100.0	0.0	7.1	13.2	-5,530	-55.1	-1.6	1.7	-6.3	5.2
100-200	100.0	0.0	4.6	38.7	-5,570	-23.5	-2.6	19.9	-3.9	12.6
200-500	62.6	0.0	1.1	10.0	-2,490	-4.1	3.7	37.2	-0.9	20.4
500-1,000	3.0	0.0	0.0	0.1	-100	-0.1	1.9	13.6	0.0	24.4
More than 1,000	*	0.0	0.0	0.0	*	0.0	4.3	31.1	0.0	29.5
All	89.4	0.0	3.4	100.0	-4,740	-13.7	0.0	100.0	-2.7	17.3

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 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	1,630	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

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

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

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

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Senate Health, Economic Assistance, Liability Protection, and Schools (HEALS) 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 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	100.0	0.0	49.4	3.5	-3,540	475.3	-4.5	-4.9	-55.2	-66.8
10-20	100.0	0.0	21.0	13.0	-3,670	173.1	-20.0	-24.1	-24.0	-37.8
20-30	100.0	0.0	14.4	16.6	-3,850	212.1	-24.4	-28.7	-15.5	-22.8
30-40	100.0	0.0	11.3	14.3	-3,910	-2,818.5	-16.4	-16.1	-11.2	-10.8
40-50	100.0	0.0	9.0	11.6	-3,840	-179.0	-9.5	-6.0	-8.6	-3.8
50-75	100.0	0.0	6.9	20.6	-3,840	-69.0	-5.3	10.8	-6.3	2.8
75-100	100.0	0.0	4.9	10.1	-3,680	-32.0	8.1	25.2	-4.3	9.1
100-200	96.4	0.0	3.0	9.9	-3,270	-14.0	33.4	71.7	-2.5	15.2
200-500	35.0	0.0	0.4	0.3	-750	-1.3	15.8	29.6	-0.3	21.9
500-1,000	*	0.0	0.0	0.0	*	0.0	4.0	7.4	0.0	27.8
More than 1,000	0.0	0.0	0.0	0.0	0	0.0	19.0	35.2	0.0	30.1
All	98.4	0.0	6.9	100.0	-3,680	-54.0	0.0	100.0	-6.1	5.2

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 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	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

(1) Calendar year. Baseline is the law in place for 2019 before the passage of the CARES Act and subsequent legislation. Table shows the combined effect of the Recovery Rebate for Individuals in the CARES Act and the Additional 2020 Recovery Rebate for Individuals in the Senate's HEALS Act. Both provisions 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 age 17; the HEALS Act credit would provide an additional \$500 for each eligible dependent. 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) 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 T20-0234
Combined Effect of Recovery Rebates for Individuals in
Coronavirus Aid, Relief, and Economic Security (CARES) Act and
Senate Health, Economic Assistance, Liability Protection, and Schools (HEALS) 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 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 (%)	Under the Proposal	Change (%)	Under the Proposal
Less than 10	100.0	0.0	57.8	2.2	-4,160	505.0	-0.5	-0.6	-65.3	-78.2
10-20	100.0	0.0	23.5	7.6	-4,130	185.2	-1.8	-2.6	-27.0	-41.5
20-30	100.0	0.0	16.9	10.1	-4,500	243.9	-2.4	-3.1	-18.1	-25.6
30-40	100.0	0.0	13.3	8.7	-4,650	2,378.6	-1.9	-2.0	-13.4	-13.9
40-50	100.0	0.0	10.8	7.0	-4,650	-242.0	-1.4	-0.9	-10.4	-6.1
50-75	100.0	0.0	8.8	14.6	-4,960	-93.4	-2.6	0.2	-8.1	0.6
75-100	100.0	0.0	7.1	11.3	-5,390	-49.0	-1.6	2.6	-6.2	6.5
100-200	98.9	0.0	4.9	30.1	-5,850	-23.9	-1.6	21.0	-4.1	13.0
200-500	64.4	0.0	1.2	7.9	-2,770	-4.4	5.4	37.7	-1.0	20.9
500-1,000	1.1	0.0	0.0	0.0	-40	0.0	2.6	14.4	0.0	25.6
More than 1,000	*	0.0	0.0	0.0	*	0.0	6.0	33.2	0.0	30.0
All	92.5	0.0	4.3	100.0	-4,620	-18.0	0.0	100.0	-3.5	15.7

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 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	1,280	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

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 before the passage of the CARES Act and subsequent legislation. Table shows the combined effect of the Recovery Rebate for Individuals in the CARES Act and the Additional 2020 Recovery Rebate for Individuals in the Senate's HEALS Act. Both provisions 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 age 17; the HEALS Act credit would provide an additional \$500 for each eligible dependent. 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) 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 T20-0234
Combined Effect of Recovery Rebates for Individuals in
Coronavirus Aid, Relief, and Economic Security (CARES) Act and
Senate Health, Economic Assistance, Liability Protection, and Schools (HEALS) 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 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 (%)	Under the Proposal	Change (%)	Under the Proposal
Less than 10	100.0	0.0	63.0	4.2	-3,080	-5,218.6	-1.3	-1.3	-62.2	-61.0
10-20	100.0	0.0	19.0	12.0	-2,880	-1,629.4	-3.6	-3.4	-18.8	-17.6
20-30	100.0	0.0	12.5	12.4	-3,040	-550.2	-3.7	-3.1	-12.2	-10.0
30-40	100.0	0.0	9.6	10.5	-3,260	-317.8	-3.0	-2.2	-9.3	-6.4
40-50	100.0	0.0	7.7	9.5	-3,320	-190.7	-2.6	-1.4	-7.4	-3.5
50-75	100.0	0.0	6.2	17.0	-3,570	-95.0	-3.9	0.3	-5.8	0.3
75-100	100.0	0.0	4.8	12.2	-3,810	-49.0	-2.0	3.9	-4.4	4.6
100-200	88.4	0.0	3.1	18.4	-3,680	-20.1	1.0	22.5	-2.7	10.7
200-500	43.9	0.0	0.6	2.5	-1,450	-2.7	5.9	27.8	-0.5	18.2
500-1,000	6.0	0.0	0.0	0.1	-210	-0.1	2.8	11.9	0.0	23.1
More than 1,000	0.1	0.0	0.0	0.0	*	0.0	10.5	44.8	0.0	29.5
All	93.8	0.0	4.2	100.0	-3,210	-23.5	0.0	100.0	-3.5	11.5

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 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	1,850	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

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 before the passage of the CARES Act and subsequent legislation. Table shows the combined effect of the Recovery Rebate for Individuals in the CARES Act and the Additional 2020 Recovery Rebate for Individuals in the Senate's HEALS Act. Both provisions 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 age 17; the HEALS Act credit would provide an additional \$500 for each eligible dependent. 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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