

Table T20-0264
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 Percentile, 2019 ¹
Summary Table

Expanded Cash Income Percentile ^{2,3}	Tax Units		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	Number (thousands)	Percent of Total				Change (%) Points)	Under the Proposal
Lowest Quintile	45,510	26.1	13.2	20.9	-2,120	-14.9	-28.0
Second Quintile	38,660	22.1	6.9	21.3	-2,550	-6.9	-6.1
Middle Quintile	35,420	20.3	4.5	21.4	-2,790	-4.1	4.8
Fourth Quintile	29,260	16.8	3.2	20.9	-3,300	-2.7	11.4
Top Quintile	24,600	14.1	1.0	14.9	-2,810	-0.8	22.6
All	174,690	100.0	3.2	100.0	-2,650	-2.7	13.5
Addendum							
80-90	12,660	7.3	2.3	10.2	-3,710	-1.9	16.1
90-95	6,070	3.5	1.3	3.9	-2,970	-1.1	20.0
95-99	4,720	2.7	0.2	0.9	-850	-0.2	23.1
Top 1 Percent	1,160	0.7	0.0	0.0	-20	0.0	29.5
Top 0.1 Percent	120	0.1	0.0	0.0	*	0.0	30.1

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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The breaks are (in 2019 dollars): 20% \$25,300; 40% \$50,700; 60% \$91,200; 80% \$163,600; 90% \$239,600; 95% \$339,200; 99% \$818,700; 99.9% \$3,803,800.

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

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

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Distribution of Federal Tax Change by Expanded Cash Income Percentile, 2019 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	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	
			Dollars	Percent	Change (%)	Under the Proposal	Change (%)	Under the Proposal
Lowest Quintile	13.2	20.9	-2,120	*** 114.2	-4.7	-7.7	-14.9	-28.0
Second Quintile	6.9	21.3	-2,550	-916.4	-4.1	-3.7	-6.9	-6.1
Middle Quintile	4.5	21.4	-2,790	-46.1	-2.7	4.9	-4.1	4.8
Fourth Quintile	3.2	20.9	-3,300	-19.1	-0.6	17.4	-2.7	11.4
Top Quintile	1.0	14.9	-2,810	-3.2	12.2	89.1	-0.8	22.6
All	3.2	100.0	-2,650	-16.5	0.0	100.0	-2.7	13.5
Addendum								
80-90	2.3	10.2	-3,710	-10.6	1.1	17.0	-1.9	16.1
90-95	1.3	3.9	-2,970	-5.0	1.8	14.5	-1.1	20.0
95-99	0.2	0.9	-850	-0.8	3.5	21.9	-0.2	23.1
Top 1 Percent	0.0	0.0	-20	0.0	5.9	35.7	0.0	29.5
Top 0.1 Percent	0.0	0.0	*	0.0	2.9	17.3	0.0	30.1

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

Expanded Cash Income Percentile ^{2,3}	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	
Lowest Quintile	45,510	26.1	14,230	3.7	-1,860	-3.0	16,090	5.0	-13.1
Second Quintile	38,660	22.1	37,040	8.3	280	0.4	36,760	9.8	0.8
Middle Quintile	35,420	20.3	68,690	14.0	6,060	7.6	62,630	15.3	8.8
Fourth Quintile	29,260	16.8	122,090	20.6	17,260	18.0	104,830	21.1	14.1
Top Quintile	24,600	14.1	376,170	53.4	87,800	76.9	288,370	48.8	23.3
All	174,690	100.0	99,280	100.0	16,080	100.0	83,200	100.0	16.2
Addendum									
80-90	12,660	7.3	195,480	14.3	35,150	15.8	160,330	14.0	18.0
90-95	6,070	3.5	281,420	9.9	59,200	12.8	222,220	9.3	21.0
95-99	4,720	2.7	473,040	12.9	109,930	18.5	363,110	11.8	23.2
Top 1 Percent	1,160	0.7	2,460,110	16.4	725,140	29.8	1,734,970	13.8	29.5
Top 0.1 Percent	120	0.1	11,474,060	7.8	3,452,210	14.5	8,021,850	6.5	30.1

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 Percentile Adjusted for Family Size, 2019 ¹
Detail Table

Expanded Cash Income Percentile ^{2,3}	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		
			Dollars	Percent	Change (%)	Under the Proposal	Change (%)	Under the Proposal	
Lowest Quintile	16.3	21.2	-2,610	*** 96	-4.9	-8.5	-19.6	-39.9	
Second Quintile	8.1	21.4	-2,720	*** 414.3	-4.4	-5.2	-8.3	-10.3	
Middle Quintile	4.9	21.3	-2,760	-62.6	-3.1	2.5	-4.6	2.7	
Fourth Quintile	3.3	21.4	-3,010	-21.1	-0.9	15.8	-2.8	10.6	
Top Quintile	0.9	14.1	-2,090	-2.8	13.4	95.4	-0.7	22.5	
All	3.2	100.0	-2,650	-16.5	0.0	100.0	-2.7	13.5	
Addendum									
80-90	2.1	10.0	-2,910	-9.6	1.4	18.7	-1.7	16.4	
90-95	1.0	3.3	-2,000	-4.0	2.1	16.0	-0.8	20.0	
95-99	0.2	0.7	-520	-0.6	3.8	23.8	-0.1	22.7	
Top 1 Percent	0.0	0.0	-20	0.0	6.1	37.0	0.0	29.2	
Top 0.1 Percent	0.0	0.0	*	0.0	3.0	18.1	0.0	30.1	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹

Expanded Cash Income Percentile ^{2,3}	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	
Lowest Quintile	37,530	21.5	13,360	2.9	-2,720	-3.6	16,080	4.2	-20.4
Second Quintile	36,320	20.8	32,990	6.9	-660	-0.9	33,650	8.4	-2.0
Middle Quintile	35,680	20.4	60,760	12.5	4,420	5.6	56,350	13.8	7.3
Fourth Quintile	32,850	18.8	106,640	20.2	14,290	16.7	92,350	20.9	13.4
Top Quintile	31,070	17.8	320,850	57.5	74,190	82.0	246,660	52.7	23.1
All	174,690	100.0	99,280	100.0	16,080	100.0	83,200	100.0	16.2
Addendum									
80-90	15,940	9.1	167,490	15.4	30,410	17.3	137,080	15.0	18.2
90-95	7,710	4.4	242,810	10.8	50,600	13.9	192,210	10.2	20.8
95-99	6,040	3.5	407,300	14.2	93,110	20.0	314,190	13.1	22.9
Top 1 Percent	1,390	0.8	2,142,400	17.1	626,550	30.9	1,515,850	14.5	29.3
Top 0.1 Percent	140	0.1	10,023,310	8.1	3,013,960	15.1	7,009,360	6.8	30.1

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

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Distribution of Federal Tax Change by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹
Detail Table - Single Tax Units

Expanded Cash Income Percentile ^{2,3}	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		
			Dollars	Percent	Change (%)	Under the Proposal	Change (%)	Under the Proposal	
Lowest Quintile	13.6	30.6	-1,620	*** 116.1	-8.1	-13.0	-15.4	-28.7	
Second Quintile	6.0	25.2	-1,520	-350.0	-5.5	-4.1	-5.9	-4.2	
Middle Quintile	3.5	21.8	-1,460	-33.1	-2.2	10.1	-3.2	6.4	
Fourth Quintile	2.2	15.7	-1,440	-12.2	1.9	25.8	-1.9	13.4	
Top Quintile	0.5	5.9	-770	-1.6	14.1	81.3	-0.4	23.3	
All	3.2	100.0	-1,440	-18.7	0.0	100.0	-2.7	11.8	
Addendum									
80-90	1.2	4.8	-1,100	-4.6	3.4	22.9	-0.9	19.1	
90-95	0.4	0.9	-490	-1.3	2.6	14.8	-0.3	21.2	
95-99	0.1	0.2	-140	-0.2	3.4	18.4	-0.1	23.3	
Top 1 Percent	0.0	0.0	-10	0.0	4.7	25.2	0.0	31.2	
Top 0.1 Percent	0.0	0.0	0	0.0	2.4	12.9	0.0	31.5	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹

Expanded Cash Income Percentile ^{2,3}	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	
Lowest Quintile	22,850	27.3	10,490	5.4	-1,390	-4.9	11,880	7.1	-13.3
Second Quintile	19,960	23.8	25,770	11.5	440	1.3	25,340	13.3	1.7
Middle Quintile	18,020	21.5	46,460	18.8	4,430	12.3	42,030	19.9	9.5
Fourth Quintile	13,160	15.7	77,080	22.8	11,770	23.9	65,310	22.6	15.3
Top Quintile	9,180	11.0	200,460	41.3	47,400	67.2	153,060	36.9	23.7
All	83,830	100.0	53,160	100.0	7,720	100.0	45,440	100.0	14.5
Addendum									
80-90	5,270	6.3	119,780	14.2	23,970	19.5	95,810	13.3	20.0
90-95	2,150	2.6	170,260	8.2	36,600	12.2	133,660	7.6	21.5
95-99	1,480	1.8	281,630	9.3	65,680	15.0	215,950	8.4	23.3
Top 1 Percent	270	0.3	1,551,190	9.6	484,140	20.5	1,067,050	7.7	31.2
Top 0.1 Percent	30	0.0	6,714,230	4.9	2,116,190	10.5	4,598,030	3.9	31.5

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

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Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Percentile ^{2,3}	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		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	19.3	12.6	-4,210	*** 93.6	-2.0	-3.6	-24.3	-50.3	
Second Quintile	9.5	14.9	-4,300	*** 191.8	-2.2	-3.2	-9.9	-15.1	
Middle Quintile	5.8	20.9	-4,350	-105.1	-2.6	-0.1	-5.5	-0.3	
Fourth Quintile	3.7	28.3	-4,250	-26.5	-2.1	10.9	-3.2	9.0	
Top Quintile	0.9	22.6	-2,720	-3.2	9.0	96.0	-0.7	22.2	
All	2.7	100.0	-3,790	-12.2	0.0	100.0	-2.2	15.8	
Addendum									
80-90	2.5	15.6	-3,950	-11.6	0.1	16.5	-2.0	15.4	
90-95	1.2	5.8	-2,710	-4.8	1.3	16.0	-1.0	19.7	
95-99	0.2	1.2	-670	-0.7	2.9	25.3	-0.2	22.6	
Top 1 Percent	0.0	0.0	-30	0.0	4.7	38.2	0.0	28.9	
Top 0.1 Percent	0.0	0.0	*	0.0	2.2	17.7	0.0	29.9	

Baseline Distribution of Income and Federal Taxes
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Lowest Quintile	7,310	11.4	17,320	1.1	-4,500	-1.7	21,820	1.7	-26.0
Second Quintile	8,470	13.2	43,280	3.3	-2,240	-1.0	45,530	4.2	-5.2
Middle Quintile	11,720	18.2	79,750	8.4	4,140	2.4	75,610	9.7	5.2
Fourth Quintile	16,220	25.2	131,120	19.1	16,060	13.0	115,060	20.4	12.3
Top Quintile	20,200	31.4	375,860	68.2	86,080	87.0	289,780	64.0	22.9
All	64,370	100.0	173,090	100.0	31,050	100.0	142,040	100.0	17.9
Addendum									
80-90	9,640	15.0	194,930	16.9	33,940	16.4	160,990	17.0	17.4
90-95	5,180	8.0	275,400	12.8	56,860	14.7	218,540	12.4	20.7
95-99	4,340	6.7	453,720	17.7	103,030	22.4	350,680	16.6	22.7
Top 1 Percent	1,040	1.6	2,222,510	20.8	642,330	33.5	1,580,180	18.0	28.9
Top 0.1 Percent	100	0.2	10,610,780	9.3	3,175,960	15.5	7,434,820	7.9	29.9

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

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

(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

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

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

Table T20-0264
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 Percentile Adjusted for Family Size, 2019 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Percentile ^{2,3}	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		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	17.7	32.1	-4,250	*** 79.9	1,637.8	1,595.7	-22.7	-51.2	
Second Quintile	9.8	33.4	-4,240	*** 209.5	1,104.7	1,088.0	-10.3	-15.3	
Middle Quintile	6.0	21.1	-3,880	-83.1	-121.2	-94.6	-5.6	1.1	
Fourth Quintile	3.8	10.4	-3,560	-22.2	-852.7	-803.6	-3.2	11.3	
Top Quintile	1.1	2.8	-2,300	-3.5	-1,773.8	-1,690.7	-0.8	22.5	
All	7.1	100.0	-3,990	-104.8	0.0	100.0	-6.6	-0.3	
Addendum									
80-90	2.3	2.4	-3,040	-9.7	-523.7	-497.5	-1.8	17.1	
90-95	0.7	0.4	-1,270	-2.7	-295.6	-281.9	-0.6	20.6	
95-99	0.1	0.0	-270	-0.3	-252.4	-240.9	-0.1	24.2	
Top 1 Percent	0.0	0.0	*	0.0	-702.2	-670.4	0.0	29.9	
Top 0.1 Percent	0.0	0.0	0	0.0	-478.4	-456.7	0.0	30.0	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹

Expanded Cash Income Percentile ^{2,3}	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	
Lowest Quintile	6,990	30.2	18,700	9.4	-5,320	-42.1	24,010	12.9	-28.4
Second Quintile	7,270	31.4	41,080	21.5	-2,030	-16.7	43,110	24.0	-4.9
Middle Quintile	5,020	21.7	69,480	25.1	4,670	26.6	64,810	25.0	6.7
Fourth Quintile	2,710	11.7	110,260	21.4	15,990	49.1	94,260	19.6	14.5
Top Quintile	1,130	4.9	279,460	22.6	65,130	83.2	214,330	18.5	23.3
All	23,150	100.0	60,140	100.0	3,810	100.0	56,330	100.0	6.3
Addendum									
80-90	740	3.2	166,080	8.8	31,380	26.2	134,700	7.6	18.9
90-95	250	1.1	226,300	4.1	47,890	13.7	178,420	3.5	21.2
95-99	110	0.5	378,480	3.0	91,830	11.5	286,650	2.4	24.3
Top 1 Percent	30	0.1	3,340,980	6.7	1,000,360	31.8	2,340,620	5.0	29.9
Top 0.1 Percent	*	0.0	21,548,910	4.6	6,459,920	21.7	15,088,990	3.4	30.0

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

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

(1) Calendar year. Baseline is the law in place for 2019 as of March 17, 2020 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

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

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

Table T20-0264
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 Percentile Adjusted for Family Size, 2019 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Percentile ^{2,3}	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		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	18.6	21.5	-4,730	*** 80.3	-7.5	-13.2	-24.1	-54.2	
Second Quintile	10.4	22.1	-4,870	*** 206.5	-6.7	-9.0	-10.9	-16.2	
Middle Quintile	6.5	21.3	-5,030	-88.3	-4.4	0.8	-6.1	0.8	
Fourth Quintile	4.3	21.5	-5,320	-26.2	-1.1	16.6	-3.7	10.4	
Top Quintile	1.1	13.2	-3,530	-3.3	19.8	104.9	-0.8	23.6	
All	4.2	100.0	-4,720	-21.6	0.0	100.0	-3.5	12.8	
Addendum									
80-90	2.9	9.7	-5,140	-12.1	2.1	19.5	-2.3	16.9	
90-95	1.3	3.0	-3,170	-4.5	3.1	17.5	-1.0	21.4	
95-99	0.2	0.5	-640	-0.5	5.5	25.8	-0.1	24.4	
Top 1 Percent	0.0	0.0	-10	0.0	9.1	42.1	0.0	29.9	
Top 0.1 Percent	0.0	0.0	0	0.0	4.2	19.6	0.0	30.0	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹

Expanded Cash Income Percentile ^{2,3}	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	
Lowest Quintile	11,280	21.4	19,610	3.1	-5,890	-5.8	25,500	4.9	-30.1
Second Quintile	11,280	21.4	44,660	7.1	-2,360	-2.3	47,020	9.0	-5.3
Middle Quintile	10,560	20.0	82,740	12.4	5,690	5.2	77,050	13.8	6.9
Fourth Quintile	10,070	19.1	143,570	20.5	20,250	17.7	123,320	21.1	14.1
Top Quintile	9,280	17.6	432,700	56.9	105,830	85.1	326,870	51.4	24.5
All	52,690	100.0	133,830	100.0	21,900	100.0	111,930	100.0	16.4
Addendum									
80-90	4,700	8.9	221,300	14.8	42,640	17.4	178,670	14.3	19.3
90-95	2,330	4.4	318,560	10.5	71,210	14.4	247,360	9.8	22.4
95-99	1,780	3.4	537,770	13.6	131,880	20.3	405,890	12.2	24.5
Top 1 Percent	470	0.9	2,725,070	18.1	813,880	33.0	1,911,190	15.2	29.9
Top 0.1 Percent	50	0.1	12,948,940	8.4	3,887,900	15.4	9,061,040	7.0	30.0

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

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

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is the law in place for 2019 as of March 17, 2020 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) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size

by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500;

99% \$472,700; 99.9% \$2,217,700.

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

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

Table T20-0264
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 Percentile Adjusted for Family Size, 2019 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Percentile ^{2,3}	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		
			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal	
Lowest Quintile	13.4	16.2	-2,010	*** 88	-4.2	-7.5	-15.8	-33.7	
Second Quintile	6.4	25.1	-2,020	*** 111.7	-6.3	-10.3	-6.8	-12.9	
Middle Quintile	3.9	24.2	-2,120	-778.4	-5.1	-4.6	-3.8	-3.3	
Fourth Quintile	2.6	21.1	-2,280	-33.0	-2.1	9.3	-2.4	4.8	
Top Quintile	0.6	12.2	-1,550	-2.3	18.0	113.0	-0.5	20.6	
All	2.5	100.0	-2,020	-17.9	0.0	100.0	-2.2	10.2	
Addendum									
80-90	1.7	8.6	-2,160	-10.9	1.2	15.2	-1.4	11.7	
90-95	0.8	2.8	-1,490	-4.1	2.1	14.3	-0.7	16.0	
95-99	0.2	0.7	-480	-0.7	4.3	24.6	-0.1	19.6	
Top 1 Percent	0.0	0.0	-50	0.0	10.5	58.9	0.0	28.9	
Top 0.1 Percent	0.0	0.0	0	0.0	5.8	32.7	0.0	30.0	

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Percentile Adjusted for Family Size, 2019 ¹

Expanded Cash Income Percentile ^{2,3}	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	
Lowest Quintile	6,930	16.3	12,770	2.3	-2,290	-3.3	15,060	3.1	-17.9
Second Quintile	10,670	25.1	29,690	8.2	-1,810	-4.0	31,490	9.9	-6.1
Middle Quintile	9,820	23.1	55,150	14.0	270	0.6	54,870	15.9	0.5
Fourth Quintile	7,960	18.7	95,830	19.7	6,890	11.4	88,930	20.9	7.2
Top Quintile	6,730	15.8	321,490	55.9	67,790	95.0	253,700	50.3	21.1
All	42,590	100.0	90,980	100.0	11,280	100.0	79,700	100.0	12.4
Addendum									
80-90	3,410	8.0	150,350	13.2	19,760	14.0	130,590	13.1	13.1
90-95	1,630	3.8	216,040	9.1	36,100	12.2	179,940	8.6	16.7
95-99	1,330	3.1	373,320	12.8	73,740	20.4	299,590	11.7	19.8
Top 1 Percent	370	0.9	2,176,670	20.8	628,440	48.4	1,548,230	16.9	28.9
Top 0.1 Percent	50	0.1	9,099,240	11.1	2,727,360	26.9	6,371,880	8.9	30.0

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

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

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

(1) Calendar year. Baseline is the law in place for 2019 as of March 17, 2020 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

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(3) The income percentile classes used in this table are based on the income distribution for the entire population and contain an equal number of people, not tax units. The incomes used are adjusted for family size by dividing by the square root of the number of people in the tax unit. The resulting percentile breaks are (in 2019 dollars): 20% \$17,600; 40% \$34,500; 60% \$59,600; 80% \$100,200; 90% \$145,100; 95% \$203,500; 99% \$472,700; 99.9% \$2,217,700.

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