

TABLE:
Distribution (Combined Estimate)—Effects of Individual Tax Provisions of CARES Act^A

	Change in Tax Liability - Rebate Check	Change in Tax Liability – Unlimited Pass-Through Deduction	Number of Taxpayers in Income Band	Number of Taxpayers Receiving Benefit	Average Benefit Received	Average Benefit per Taxpayer in Group ^B
Less than \$10,000	\$32,200,000,000	\$100,000,000	23,900,000	23,900,000	\$1,351	\$1,351
\$10,000 to \$20,000	\$34,800,000,000	\$200,000,000	23,400,000	23,400,000	\$1,496	\$1,496
\$20,000 to \$50,000	\$58,200,000,000	\$700,000,000	35,200,000	35,200,000	\$1,673	\$1,673
\$50,000 to \$75,000	\$45,000,000,000	\$700,000,000	24,600,000	24,600,000	\$1,858	\$1,858
\$75,000 to \$100,000	\$29,400,000,000	\$600,000,000	15,400,000	15,400,000	\$1,948	\$1,948
\$100,000 to \$200,000	\$42,400,000,000	\$2,200,000,000	27,000,000	22,121,000	\$2,016	\$1,652
\$200,000 to \$500,000	\$51,900,000,000	\$5,200,000,000	11,000,000	3,025,000	\$18,876	\$5,191
\$500,000 to \$1,000,000	\$180,000,000	\$6,100,000,000	1,800,000	119,000	\$52,773	\$3,489
\$1,000,000 and Above	\$16,000,000	\$70,300,000,000	800,000	51,800	\$1,357,452	\$87,895
Total	\$294,096,000,000	\$86,100,000,000	163,100,000	147,816,800	\$2,572	

^A Calendar year 2020. Calculated based on Kyle Pomerleau, AEI, [The CARES Act: Who will get a rebate and how much?](#) (estimating tax rebate amounts by income group); Joint Committee on Taxation, [Response to Sen. Whitehouse and Rep. Doggett](#) (April 9, 2020) (estimating benefit of removing limitation on pass-through deductions).

^B Average Benefit Received combines \$1,880 to 8,800 taxpayers who receive a rebate; \$1,630,000 to 43,000 taxpayers who have pass through deductions or losses.