



Support for Individuals and Families

On March 27, 2020, in response to the global coronavirus (COVID-19) pandemic, Congress passed and the President signed the bipartisan Coronavirus Aid, Relief, and Economic Security (CARES) Act.

The CARES Act provides direct payments to millions of Americans in the form of advance tax rebates. These rebates will help Americans afford what they need during this public health crisis, as many are experiencing a significant cash crunch.

The amount of the rebate depends on family size. The payment is \$1,200 for each adult individual (\$2,400 for joint filers). The legislation also provides \$500 for dependent children under age 17, with a maximum benefit of \$3,400 for a family of four.

The advance payment of rebates is reduced by \$5 for every \$100 of income to the extent a taxpayer's income exceeds \$150,000 for a joint filer, \$112,500 for a head of household filer, and \$75,000 for anyone else (including single filers).

Rebates begin to decrease starting at adjusted gross incomes of \$75,000 for single filers, \$122,500 for heads of household, and \$150,000 for joint filers. The rebates are available to all residents with Social Security Numbers.

Rebates will be paid out in the form of direct deposits or checks based on IRS data from the taxpayers' filed 2019 or 2018 returns.

For more information from the IRS, visit <https://www.irs.gov/coronavirus>.

There is no minimum earned income requirement to be eligible for a rebate, but if you don't file with the IRS you may need to take additional steps to receive your rebates. The Social Security Administration will share information for Social Security (Old-Age, Survivors, and Disability Insurance) beneficiaries with the IRS to help ensure these beneficiaries receive an automatic advance payment. The IRS will conduct a public awareness campaign to reach other non-filers and provide them with information on how they can access rebates.

As always, my office is here to help. If you need guidance or assistance, please call 315-732-0713.

COVID-19 is a rapidly changing public health emergency, so please consult the latest available information at [CDC.gov/coronavirus](https://www.cdc.gov/coronavirus)



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