



# DC COVID-19 Resources

## Stimulus Payments under the American Rescue Plan Act (ARPA)

The ARPA, effective March 11, 2021, includes the third round of stimulus payments.

### Payment Amount:

- \$1,400 per eligible individual
- \$2,800 for married joint filers
- Additional \$1,400 for each dependent (including older children in college and adult dependents)

**Phaseout:** Payments phase out ratably between the following income levels:

- \$75,000-\$80,000 (singles)
- \$112,500-\$200,000 (head of households)
- \$150,000-160,000 (married filing jointly)

### Eligibility includes everyone except:

- Nonresident aliens
- Dependents of other taxpayers
- Individuals who died before January 1, 2021

### ID requirement:

- Eligible individuals must have an SSN; SSNs may or may not be associated with work authorization
- Households that include individuals without an SSN can receive the payment as long as either an eligible individual or their dependent has a Social Security number (SSN). Generally, only eligible individuals and dependents who have SSNs are included in the calculation of the payment amount.
  - For example, married couples in which only one spouse has an SSN (e.g., the other has an individual taxpayer identification number, or ITIN) are eligible to receive up to \$1,400 (instead of \$2,800). Similarly, if both spouses have ITINs but their dependent has an SSN, the household will receive \$1,400 for the dependent.

### Automatic Issuance of Payments to Tax Filers

- Based on information from 2020 tax returns, or if unavailable, 2019 tax returns
- For eligible individuals who do not file a 2020 or 2019 income tax return (including those who, as a result of their low incomes, are not required to file a tax return, like low-income Social Security beneficiaries), the IRS is given broad authority to make payments based on information available to the Treasury.