



Noncitizen Eligibility for the Second Round of Direct Payments to Individuals

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Introduction

The Consolidated Appropriations Act, 2021 (P.L. 116-260) was signed into law on December 27, 2020. It includes a second round of pandemic-related direct payments to individuals—referred to in the law as “2020 recovery rebates” and as [Economic Impact Payments](#) by the Internal Revenue Service (IRS).

This second set of direct payments is similar to the first under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136), as it was originally enacted, with two notable exceptions: the payment amount and the taxpayer identification requirement for certain mixed immigration status families, which are the focus of this Insight. For more information on these payments, see [CRS Insight IN11575](#).

Payment Amount

This second round of direct payments provides \$600 per eligible individual and \$600 per eligible child, subject to a phase out for higher income households. Most eligible married taxpayers filing a joint tax return can receive up to \$1,200 per couple. However, this amount is reduced to \$600 per married couple for certain mixed immigration status joint filers (see below).

Taxpayer Identification Numbers (SSNs and ITINs)

Like U.S. citizens, noncitizens must have a taxpayer identification (ID) number to file their federal tax returns or other documentation with the IRS, pay taxes, and otherwise comply with federal tax law.

For many noncitizens, their taxpayer ID is a Social Security number (SSN). SSNs are issued by the Social Security Administration (SSA) to U.S. citizens and certain groups of noncitizens—specifically, lawful permanent residents (green card holders), [asylees](#), [refugees](#), and aliens who are authorized to work temporarily in the United States and thus receive *work-authorized SSNs*. The SSA also issues *non-work SSNs* to a [small share of aliens without work authorization](#) who need an SSN to receive certain public benefits.

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Noncitizens ineligible for an SSN must use an individual taxpayer identification number (ITIN) when filing federal taxes. Use of an ITIN **does not necessarily mean an individual is unlawfully present**. The IRS and the Treasury Inspector General for Tax Administration say that **a large proportion of ITIN filers are unlawfully present aliens** working in the United States.

While an individual's immigration status cannot be determined solely by his/her use of an SSN or ITIN, some view it as a proxy—albeit an imperfect one—for determining legal immigration status.

Modified Taxpayer Identification Requirement for Direct Payments

To receive the direct payment, eligible taxpayers must generally provide a work-authorized SSN for themselves and any qualifying child. Taxpayers who **provide an ITIN** on their tax return, as well as aliens with non-work SSNs, are ineligible for the payment. However, if they filed a joint return with a spouse who filed with a work-authorized SSN, the couple can receive \$600 before adding the amount of the credit for any qualifying children.

Mixed Immigration Status Couples and Families

Mixed-status colloquially refers to a family whose members may have different immigration statuses, such as spouses with different immigration statuses and/or children with different statuses than their parent(s).

The 2020 recovery rebate provisions do not reference specific immigration statuses. In this Insight, *mixed-status couple* refers to married couples who file taxes jointly in which one partner uses an SSN and the other an ITIN. In contrast to the original CARES Act, P.L. 116-260 allows mixed-status couples who file their taxes jointly to qualify for the payment, though at a reduced rate—starting at \$600 instead of \$1,200, prior to the phase down. P.L. 116-260 also allows mixed-status couples to receive \$600 per qualifying child.

In the table below, *mixed-status family* refers to a parent or parents who file their taxes using ITINs but whose children have SSNs (e.g., their children are U.S. citizens). As with the CARES Act, these families are ineligible for the payment even if the children are otherwise eligible.

Table 1. Payment Amount, by Filing Status and Type of Taxpayer ID, Provided by P.L. 116-260

Filing Status	Type of Taxpayer ID	Payment Amount (no qualifying children)	Payment Amount (one qualifying child)
Single Filer	SSN	\$600	—
	ITIN	\$0	—
Head of Household	SSN	—	\$1,200
	ITIN	—	\$0
Married Joint Filer	Two SSNs	\$1,200	\$1,800
	Two ITINs	\$0	\$0
	One SSN and one ITIN ^a	\$600	\$1,200
Married, Joint Filer, one Armed Forces Member	At least one SSN ^b	\$1,200	\$1,800

Source: CRS presentation of provisions from P.L. 116-260, Section 272.

Notes: The payment amounts shown are the maximum amounts, prior to the phase-down for higher-income taxpayers.

- a. This is the main difference (aside from the starting payment amount) from the original CARES Act. Under P.L. 116-260, married joint filers with an SSN and an ITIN are eligible for the second round of payments, though at a smaller amount compared to married joint filers with two SSNs.
- b. Like the CARES Act, P.L. 116-260 relaxes these ID requirements for married joint filers in which at least one spouse is in the Armed Forces.

Retroactive CARES Act Payments for Mixed-Immigration Status Families

The CARES Act payments, [most of which have already been issued](#), equaled \$1,200 per eligible individual and \$2,400 per married couple, with an additional \$500 per eligible child. The payments phased down for higher-income households. Mixed-status couples and their children were generally ineligible for these payments. However, under P.L. 116-260, mixed-status couples are now retroactively eligible for a reduced amount (compared to the original CARES Act): up to \$1,200 per couple and \$500 per eligible child, subject to phase out. ITIN-filing heads of household and married joint ITIN filers with U.S. citizen children are still effectively ineligible for these payments.

Impact

The [Migration Policy Institute](#), which describes itself as a nonpartisan think tank, estimated that 1.4 million U.S. citizen or legal immigrant spouses and 1.5 million U.S. citizen or legal immigrant children initially excluded from CARES Act direct payments are retroactively eligible due to P.L. 116-260's modifications of the taxpayer ID requirements. They are also now eligible for the second round of payments provided by P.L. 116-260. Children with ITIN-filing parent(s) remain ineligible.

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