Married respondents were assumed to be married filing jointly[13]. For unmarried individuals, they could file as either single or head of household (HOH). In order to qualify as HOH, a person must have met all three of the following criteria:

1. Must have been unmarried
2. Must have had a qualifying dependent who lived in the home for more than half the year, and
3. Must have paid more than half the cost of keeping up a home for the year.

We assigned marital status to each observation in the 2019 ARMS using the self-proclaimed marital status. For each farm household, we assigned any unidentified people as dependents or non-dependents using the calculation outlined above. Regarding the last criteria, while the survey did ask about household expenses, it did not specify the percentage of the total household upkeep that the respondent contributed. We, therefore, assumed that unmarried individuals with dependents satisfy the household expense requirement and filed as HOH. This assumption may have slightly overstated the stimulus payments received since the income threshold for eligibility was higher for head of households. However, only 2.2 percent of total farm households were unmarried with dependents and had an AGI greater than $75,000. So, this 2.2 percent of respondents would have received a different EIP amount based on whether they would be classified as a single filer versus HOH. To present a broader sense of the household filing status, we found farm households that filed as married, and were assumed to be filing jointly, representing approximately 75 percent of all farm households. Based on our HOH assumptions, we inferred that heads of household are approximately 6 percent of farm households, and individuals filing as single represented the remaining 19 percent.

The expected EIP payments are summarized in table 3. The estimated median EIPs for farm households filing as married (filing jointly), HOH, and single were $2,400, $2,347, and $1,200, respectively (table 3). These values reflected the median household in each category receiving full base payments and heads of

[13] For most married couples, filing jointly reduces their tax liability since many tax benefits are only available to couples who file jointly. This is consistent with the data. The 2019 ARMS data show that approximately 75 percent of family farm households are married, and data from the Internal Revenue Service (IRS) show that 80 percent of tax returns are filed jointly (U.S. Department of the Treasury, Internal Revenue Service 2017).

household receiving additional money for dependent(s). The EIPs for these filing statuses demonstrated a sizable difference between the average payments for households filing as single ($924) and as HOH ($2,408). This disparity reflects the lower income thresholds for single households resulting in some not receiving the maximum EIP and others not receiving EIP at all, whereas HOH filers receive an additional $500 for each dependent. Eighteen percent of single households were estimated not to receive any EIP, while 13 percent of joint households and 17 percent of HOH were found to receive no EIP. The average EIP payment for all farm households was $2,167.

The total amount of EIP disbursed to farm households was estimated to be $4.3 billion. The lower bound estimate, which assumed all unidentified individuals were dependents (resulting in households receiving $500 for each dependent), totaled $3.7 billion. The upper bound estimate, which assumed all unidentified individuals were non-dependents (resulting in each non-dependent receiving $1,200), totaled $4.4 billion. Looking at distributions of estimated EIP across tax filing statuses, we estimate that married farm households received the largest share ($3.6 billion or 84 percent) of the total $4.3 billion. This distribution is consistent with the fact that 75 percent of the farm household sample were married.

Table 3
Estimated economic impact payments for farm households

Household filing status	Proportion of households receiving Economic Impact Payment	Median Adjusted Gross Income (dollars)	Median Economic Impact Payment (dollars)	Average Economic Impact Payment (dollars)	Total estimated Economic Impact Payment (billion dollars)
Joint	0.87	92,868	2,400	2,466	3.64
Single	0.82	56,028	1,200	924	0.35
Head of household	0.83	61,903	2,347	2,408	0.28
All farm households	0.86	78,418	2,400	2,167	4.27

Source: USDA, Economic Research Service simulations using 2019 USDA Agricultural Resource Management Survey.

Federal Pandemic Unemployment Compensation

The CARES Act provided $600 per week in Federal Pandemic Unemployment Compensation (FPUC) to those who were unemployed during COVID-19. These FPUC benefits were in addition to existing state unemployment benefits and were available to anyone who qualified for at least $1 of unemployment benefit.