

**Table T16-0242**  
**Income Subject to Tax and Effective Marginal Tax Rates**  
**in the Regular Income Tax and the Alternative Minimum Tax (AMT), Current Law**  
**AMT Taxpayers Only <sup>1</sup>**

**2015**

Expanded Cash Income Class (thousands of 2016\$) <sup>2</sup>	Percent with More Income Subject to Tax In <sup>3</sup>		Average Adjustments and Preferences <sup>4</sup>	Percent with a Higher Marginal Tax Rate In <sup>5</sup>		Average Effective Marginal Tax Rate (percent) <sup>6</sup>	
	Regular Tax	AMT		Regular Tax	AMT	Before AMT	After AMT
Less than 75	**	**	**	**	**	**	**
75-100	96.1	3.9	27,270	2.7	93.4	23.2	27.6
100-200	87.3	12.7	40,270	3.1	92.8	23.7	29.9
200-500	79.6	20.4	39,540	12.7	86.7	31.1	34.3
500-1,000	18.6	81.4	55,180	54.0	45.4	36.6	33.9
More than 1,000	11.1	88.9	334,490	65.9	30.2	34.5	32.4
All	67.1	32.9	53110	20.9	78.0	31.3	33.6

**2016**

Expanded Cash Income Class (thousands of 2016\$) <sup>2</sup>	Percent with More Income Subject to Tax In		Average Adjustments and Preferences	Percent with a Higher Marginal Tax Rate In		Average Effective Marginal Tax Rate (percent)	
	Regular Tax	AMT		Regular Tax	AMT	Before AMT	After AMT
Less than 75	**	**	**	**	**	**	**
75-100	97.4	2.6	27,420	1.8	97.3	24.1	30.0
100-200	89.4	10.6	39,950	1.3	94.2	23.7	29.8
200-500	79.0	21.0	40,200	12.2	86.9	30.9	34.3
500-1,000	16.8	83.2	52,880	55.9	43.7	36.7	33.5
More than 1,000	11.6	88.4	414,390	67.8	28.3	34.4	31.7
All	68.1	31.9	53,170	19.7	79.0	31.0	33.5

**2017**

Expanded Cash Income Class (thousands of 2016\$) <sup>2</sup>	Percent with More Income Subject to Tax In		Average Adjustments and Preferences	Percent with a Higher Marginal Tax Rate In		Average Effective Marginal Tax Rate (percent)	
	Regular Tax	AMT		Regular Tax	AMT	Before AMT	After AMT
Less than 75	**	**	**	**	**	**	**
75-100	93.6	6.4	27,660	1.8	97.3	23.8	30.2
100-200	90.5	9.5	40,230	1.2	95.6	23.9	29.6
200-500	79.1	20.9	41,000	11.8	87.3	30.8	34.1
500-1,000	15.6	84.4	55,520	59.6	40.0	36.9	33.3
More than 1,000	11.7	88.3	481,860	67.8	28.7	34.6	31.5
All	68.8	31.3	54,620	19.4	79.3	31.0	33.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

\*\* Insufficient data

(1) Calendar year. AMT taxpayers include those with AMT liability from Form 6251, with lost credits, and with reduced deductions.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other taxpayers. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Income subject to tax for the regular income tax is taxable income; for the AMT it is AMTI net of the AMT exemption.

(4) Amounts are in nominal dollars to facilitate comparison with AMT exemption amounts. For 2015 (2016), the AMT exemption is \$83,400 (\$83,800) for married couples filing jointly and \$53,600 (\$53,900) for single taxpayers.

(5) The marginal tax rate for each return is calculated by adding \$1,000 to wages, recomputing income tax net of refundable credits, and dividing the resulting change in tax liability by 1,000.

(6) Marginal tax rates represent a simple average across individuals.