

**Table T19-0031**  
**Effect of The 2017 Tax Act on Alternative Minimum Tax (AMT) Payers**  
**Baseline: Pre-2017 Tax Act Law**  
**Distribution of Federal Tax Change by Expanded Cash Income Level, 2018 <sup>1</sup>**

Pre-2017 Tax Act AMT Payers <sup>2</sup>							
Expanded Cash Income Level (thousands of 2017 dollars) <sup>3</sup>	Tax Units		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	Number (thousands)	Percent of Total				Change (% Points)	Under the Proposal
Less than 10	0	0.0	0.0	0.0	0	0	n/a
10-20	0	0.0	0.0	0.0	0	0	n/a
20-30	0	0.0	0.0	0.0	0	0	n/a
30-40	0	0.0	0.0	0.0	0	0	n/a
40-50	0	0.0	0.0	0.0	0	0	n/a
50-75	*	**	**	**	**	**	**
75-100	40	0.8	0.8	0.0	-600	-0.7	17.2
100-200	620	11.8	1.3	1.8	-1,610	-1.0	19.5
200-500	3,480	66.4	3.9	63.5	-10,220	-2.9	22.3
500-1,000	980	18.6	4.2	34.8	-20,020	-3.1	23.9
More than 1,000	130	2.4	0.0	0.0	-20	0.0	29.2
All	5,250	100.0	3.2	100.0	-10,690	-2.3	23.9

  

All Tax Units							
Expanded Cash Income Level (thousands of 2017 dollars) <sup>3</sup>	Tax Units		Percent Change in After-Tax Income <sup>4</sup>	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate <sup>5</sup>	
	Number (thousands)	Percent of Total				Change (% Points)	Under the Proposal
Less than 10	13,260	7.5	0.1	0.0	-10	-0.1	7.0
10-20	23,850	13.5	0.3	0.4	-50	-0.3	3.2
20-30	22,240	12.6	0.7	1.4	-180	-0.7	4.5
30-40	16,640	9.5	1.1	2.1	-360	-1.0	7.2
40-50	13,220	7.5	1.4	2.6	-570	-1.2	9.5
50-75	24,450	13.9	1.6	7.5	-870	-1.4	12.0
75-100	16,650	9.5	1.8	7.7	-1,310	-1.5	14.2
100-200	30,860	17.5	2.0	24.5	-2,260	-1.6	17.0
200-500	11,640	6.6	2.9	26.9	-6,560	-2.3	20.6
500-1,000	1,530	0.9	4.3	11.4	-21,240	-3.1	24.9
More than 1,000	670	0.4	3.3	16.5	-69,660	-2.2	31.0
All	176,100	100.0	2.2	100.0	-1,610	-1.8	18.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). \* non-zero value rounded to zero; \*\* insufficient data

Number of AMT Taxpayers (millions). Baseline: 5.2

Proposal: 0.2

(1) Calendar year. Baseline is the law in place before the 2017 Tax Act. Excludes effects of reduction in ACA Individual Shared Responsibility Payment to zero.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) AMT payers are tax units with: direct AMT liability on Form 6251; lost credits; or reduced deductions under pre-2017 Tax Act law.

(3) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.