

**Table T11-0136**  
**Distribution of AMT and Regular Income Tax by Cash Income, Current Law<sup>1</sup>**

**2011**

Cash Income Class (thousands of 2011 dollars) <sup>2</sup>	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT	All	AMT	All	AMT Taxpayers	All	AMT <sup>4</sup>	All Income
	Taxpayers <sup>3</sup>	Units	Taxpayers	Units		Units	Tax <sup>5</sup>	Tax <sup>5</sup>
Less than 30	0	73,485	<0.05	44.8	<0.05	7.6	<0.05	-4.9
30-50	0	30,879	<0.05	18.8	<0.05	10.9	<0.05	2.5
50-75	25	19,752	0.6	12.1	0.1	12.0	0.1	7.2
75-100	60	13,684	1.4	8.4	0.3	12.0	0.2	8.8
100-200	639	18,322	14.9	11.2	5.7	26.0	3.8	26.5
200-500	2,773	5,366	64.7	3.3	50.3	15.0	50.5	24.1
500-1,000	606	907	14.1	0.6	20.2	5.5	22.4	11.3
1,000 and more	180	433	4.2	0.3	23.6	11.8	22.9	24.6
All	4,284	163,869	100.0	100.0	100.0	100.0	100.0	100.0

**2012**

Cash Income Class (thousands of 2011 dollars) <sup>2</sup>	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT	All	AMT	All	AMT Taxpayers	All	AMT <sup>4</sup>	All Income
	Taxpayers <sup>3</sup>	Units	Taxpayers	Units		Units	Tax <sup>5</sup>	Tax <sup>5</sup>
Less than 30	10	72,816	<0.05	44.1	<0.05	7.1	<0.05	-4.2
30-50	512	31,335	1.6	19.0	0.4	10.4	0.2	2.3
50-75	2,751	20,187	8.8	12.2	3.4	11.5	1.9	6.6
75-100	6,258	13,838	20.0	8.4	10.2	11.4	5.7	8.3
100-200	15,209	18,707	48.7	11.3	40.1	25.3	34.3	27.3
200-500	5,438	5,808	17.4	3.5	27.5	15.4	40.3	24.7
500-1,000	780	1,003	2.5	0.6	7.9	5.7	8.7	10.4
1,000 and more	255	503	0.8	0.3	10.6	13.8	8.8	24.8
All	31,213	165,201	100.0	100.0	100.0	100.0	100.0	100.0

**2013**

Cash Income Class (thousands of 2011 dollars) <sup>2</sup>	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT	All	AMT	All	AMT Taxpayers	All	AMT <sup>4</sup>	All Income
	Taxpayers <sup>3</sup>	Units	Taxpayers	Units		Units	Tax <sup>5</sup>	Tax <sup>5</sup>
Less than 30	7	68,804	<0.05	41.4	<0.05	6.5	<0.05	-1.5
30-50	681	30,263	3.2	18.2	1.0	9.8	0.8	3.7
50-75	2,821	22,764	13.5	13.7	5.8	12.6	5.1	7.7
75-100	4,467	14,635	21.3	8.8	12.6	11.9	11.2	8.7
100-200	8,628	20,881	41.2	12.6	37.3	26.4	30.8	25.1
200-500	3,962	6,084	18.9	3.7	33.1	15.0	33.9	20.4
500-1,000	288	1,050	1.4	0.6	4.3	5.7	7.0	9.9
1,000 and more	105	534	0.5	0.3	6.1	13.1	11.2	26.1
All	20,958	166,272	100.0	100.0	100.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0411-1).

(1) Calendar year. Baseline is current law.

(2) Tax units with negative cash income are excluded from the lowest 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 cash income, see

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

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

(4) Includes direct AMT liability, lost credits, and the value of reduced deductions.

(5) All income tax is the sum of regular income tax net of refundable credits plus direct AMT liability.