

Table T16-0240
Average Effective AMT Tax Rate (Percent) ¹

Group of AMT taxpayers	2015	2016	2017	2026
All	1.4	1.4	1.4	1.5
By Expanded Cash Income (thousands of 2016\$)²				
Less than 30	**	**	**	**
30-50	**	**	**	**
50-75	**	**	**	**
75-100	0.9	0.8	0.9	1.3
100-200	1.4	1.4	1.4	1.4
200-500	1.3	1.3	1.3	1.5
500-1,000	1.5	1.5	1.6	1.7
1,000 and more	2.2	2.3	2.2	2.6
By Number of Children³				
0	1.5	1.5	1.5	1.7
1	1.3	1.4	1.4	1.5
2	1.3	1.4	1.3	1.4
3 or more	1.3	1.3	1.3	1.4
By State Tax Level				
High	1.4	1.4	1.4	1.5
Middle	1.3	1.4	1.3	1.4
Low	1.5	1.5	1.5	1.7
By Filing Status				
Single	1.7	1.6	1.6	1.8
Married Filing Joint	1.4	1.4	1.4	1.5
Head of Household	1.4	1.4	1.4	1.6
Married Filing Separate	1.2	1.1	1.2	1.5

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

** Insufficient data

(1) Ratio of AMT liability on Form 6251, lost credits, and the value of reduced deductions to expanded cash income. Tax units that are dependents of other tax units are excluded from the analysis.

(2) Tax units with negative adjusted gross income are excluded from their respective income classes. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Number of children is defined as number of exemptions taken for children living at home.