

**Table T17-0150**  
**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>**

**2016**

Expanded Cash Income Class (thousands of 2017\$) <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	94.4	5.6	30,810	2.3	95.9	23.2	30.2
100-200	88.5	11.6	40,160	1.5	93.2	23.5	29.3
200-500	76.8	23.2	40,610	13.0	86.2	30.9	34.3
500-1,000	19.3	80.7	52,980	52.9	46.8	36.4	33.7
More than 1,000	8.7	91.4	446,160	70.0	26.9	34.3	31.2
All	65.3	34.7	52,890	20.8	77.9	31.2	33.5

**2017**

Expanded Cash Income Class (thousands of 2017\$) <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	93.7	6.3	31,790	8.9	87.9	22.9	29.8
100-200	88.5	11.5	40,380	2.6	92.0	23.5	29.1
200-500	76.2	23.8	40,800	13.2	85.9	31.0	34.3
500-1,000	19.1	80.9	53,710	51.8	47.7	36.2	33.7
More than 1,000	9.5	90.5	445,100	67.2	30.0	34.2	31.3
All	65.1	34.9	53,150	20.7	77.9	31.1	33.5

**2018**

Expanded Cash Income Class (thousands of 2017\$) <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	94.4	5.7	33,610	8.4	88.9	24.0	30.4
100-200	89.1	10.9	41,250	2.0	93.0	23.5	29.0
200-500	76.4	23.6	42,000	13.1	86.1	30.8	34.3
500-1,000	18.2	81.8	56,130	53.7	46.0	36.3	33.6
More than 1,000	9.9	90.2	468,830	67.4	29.6	34.1	31.2
All	65.6	34.4	54,850	20.6	78.1	31.0	33.5

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\*\* 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 2016 (2017), the AMT exemption is \$83,800 (\$84,500) for married couples filing jointly and \$53,900 (\$54,300) for single taxpayers. For 2018, the projected AMT exemption is \$86,400 for married couples filing jointly and \$55,500 for singles.

(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.