

**Table T17-0151**  
**Distribution of AMT and Regular Income Tax by Cash Income, Current Law<sup>1</sup>**

**2016**

Expanded Cash Income Class (thousands of 2017 dollars) <sup>2</sup>	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT	All	AMT	All	AMT	All	AMT <sup>4</sup>	All Income
	Taxpayers <sup>3</sup>	Units	Taxpayers	Units	Taxpayers	Units		Tax <sup>5</sup>
Less than 30	0	59,260	0.0	34.3	0.0	4.5	0.0	-3.0
30-50	0	29,460	0.0	17.0	0.0	6.5	0.0	-0.4
50-75	*	24,080	**	13.9	*	9.2	*	3.3
75-100	40	15,960	0.7	9.2	0.2	9.2	0.2	5.3
100-200	530	29,590	10.9	17.1	3.8	28.1	3.0	22.1
200-500	3,230	11,270	66.2	6.5	50.7	22.0	43.5	27.1
500-1,000	960	1,530	19.6	0.9	26.5	7.5	26.8	13.9
1,000 and more	120	610	2.4	0.4	18.9	14.9	26.4	31.7
All	4,880	172,870	100.0	100.0	100.0	100.0	100.0	100.0

**2017**

Expanded Cash Income Class (thousands of 2017 dollars) <sup>2</sup>	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT	All	AMT	All	AMT	All	AMT <sup>4</sup>	All Income
	Taxpayers <sup>3</sup>	Units	Taxpayers	Units	Taxpayers	Units		Tax <sup>5</sup>
Less than 30	0	59,440	0.0	34.0	0.0	4.5	0.0	-2.7
30-50	0	29,730	0.0	17.0	0.0	6.4	0.0	-0.3
50-75	*	24,260	**	13.9	*	9.0	*	3.3
75-100	40	16,340	0.7	9.3	0.2	9.1	0.2	5.3
100-200	580	30,260	11.2	17.3	3.9	28.0	3.1	21.9
200-500	3,430	11,640	66.3	6.7	51.0	22.1	43.9	26.8
500-1,000	990	1,580	19.2	0.9	26.0	7.5	26.4	13.5
1,000 and more	130	640	2.5	0.4	18.9	15.5	26.4	32.2
All	5,170	174,990	100.0	100.0	100.0	100.0	100.0	100.0

**2018**

Expanded Cash Income Class (thousands of 2017 dollars) <sup>2</sup>	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT	All	AMT	All	AMT	All	AMT <sup>4</sup>	All Income
	Taxpayers <sup>3</sup>	Units	Taxpayers	Units	Taxpayers	Units		Tax <sup>5</sup>
Less than 30	0	59,340	0.0	33.7	0.0	4.4	0.0	-2.7
30-50	0	29,860	0.0	17.0	0.0	6.2	0.0	-0.3
50-75	*	24,450	**	13.9	*	8.9	*	3.3
75-100	40	16,650	0.8	9.5	0.2	9.1	0.2	5.2
100-200	610	30,850	11.6	17.5	4.1	28.0	3.2	21.5
200-500	3,470	11,630	66.5	6.6	51.2	21.7	43.8	25.7
500-1,000	970	1,530	18.6	0.9	25.6	7.2	26.1	12.8
1,000 and more	130	670	2.4	0.4	19.0	16.6	26.6	34.5
All	5,220	176,100	100.0	100.0	100.0	100.0	100.0	100.0

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

\* Non-zero number rounded to zero; \*\* Insufficient data

(1) Calendar year. Baseline is current law.

(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) 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.