

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T17-0154
Repeal the Individual Alternative Minimum Tax (AMT)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 ¹
Summary Table

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut		With Tax Increase					Change (% Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Cut	Pct of Tax Units	Avg Tax Increase					
Less than 10	0.0	0	0.0	0	0.0	0.0	0	0.0	6.7
10-20	0.0	0	0.0	0	0.0	0.0	0	0.0	3.8
20-30	0.0	0	0.0	0	0.0	0.0	0	0.0	4.7
30-40	0.0	0	0.0	0	0.0	0.0	0	0.0	6.9
40-50	0.0	0	0.0	0	0.0	0.0	0	0.0	9.8
50-75	*	**	0.0	0	0.0	0.0	0	0.0	12.9
75-100	0.4	-2,990	0.0	0	0.0	0.4	-10	0.0	15.0
100-200	2.4	-3,040	0.0	0	0.1	4.2	-70	0.0	17.9
200-500	32.2	-5,830	0.0	0	0.7	40.9	-1,880	-0.5	21.9
500-1,000	61.7	-13,650	0.0	0	1.4	21.4	-8,420	-1.0	27.3
More than 1,000	14.2	-135,260	0.0	0	0.8	33.1	-19,210	-0.5	33.1
All	3.4	-9,660	0.0	0	0.3	100.0	-330	-0.3	19.9

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

Number of AMT Taxpayers (millions). Baseline: 5.6

Proposal: 0

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law. Proposal would repeal the Individual AMT, effective 01/01/2027. For a description of TPC's current law baseline, see

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

(2) 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>

(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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 taxes; 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.

Table T17-0154
Repeal the Individual Alternative Minimum Tax (AMT)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 ¹
Detail Table

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	6.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	3.8
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.7	0.0	4.7
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.2	0.0	6.9
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.7	0.0	9.8
50-75	*	0.0	0.0	0.0	0	0.0	0.1	6.2	0.0	12.9
75-100	0.4	0.0	0.0	0.4	-10	-0.1	0.1	6.7	0.0	15.0
100-200	2.4	0.0	0.1	4.2	-70	-0.2	0.3	23.7	0.0	17.9
200-500	32.2	0.0	0.7	40.9	-1,880	-2.4	-0.3	22.2	-0.5	21.9
500-1,000	61.7	0.0	1.4	21.4	-8,420	-3.6	-0.2	7.7	-1.0	27.3
More than 1,000	14.2	0.0	0.8	33.1	-19,210	-1.5	-0.1	29.5	-0.5	33.1
All	3.4	0.0	0.3	100.0	-330	-1.3	0.0	100.0	-0.3	19.9

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	11,720	6.3	6,940	0.4	460	0.1	6,480	0.4	6.7
10-20	19,720	10.6	19,170	1.6	730	0.3	18,440	2.0	3.8
20-30	23,050	12.4	31,490	3.1	1,480	0.7	30,010	3.7	4.7
30-40	17,940	9.6	43,860	3.4	3,030	1.2	40,830	3.9	6.9
40-50	13,980	7.5	56,790	3.4	5,560	1.7	51,240	3.8	9.8
50-75	28,590	15.3	77,770	9.5	10,010	6.1	67,760	10.4	12.9
75-100	18,870	10.1	109,660	8.9	16,460	6.6	93,210	9.4	15.0
100-200	35,420	19.0	174,000	26.4	31,160	23.4	142,840	27.2	17.9
200-500	13,520	7.2	348,300	20.2	78,100	22.4	270,200	19.6	22.4
500-1,000	1,580	0.8	834,550	5.6	235,900	7.9	598,640	5.1	28.3
More than 1,000	1,070	0.6	3,880,680	17.8	1,302,650	29.6	2,578,030	14.8	33.6
All	186,640	100.0	125,120	100.0	25,260	100.0	99,860	100.0	20.2

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

Number of AMT Taxpayers (millions). Baseline: 5.6

Proposal: 0

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law. Proposal would repeal the Individual AMT, effective 01/01/2027. For a description of TPC's current law baseline, see

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

(2) 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>

(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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.

Table T17-0154
Repeal the Individual Alternative Minimum Tax (AMT)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	8.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	1.9	0.0	7.4
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	3.3	0.0	7.0
30-40	*	0.0	0.0	0.0	0	0.0	0.0	3.9	0.0	8.1
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	4.7	0.0	11.4
50-75	0.0	0.0	0.0	0.0	0	0.0	0.2	16.0	0.0	15.2
75-100	0.4	0.0	0.0	1.0	-20	-0.1	0.1	13.1	0.0	18.4
100-200	2.9	0.0	0.1	8.5	-110	-0.3	0.2	25.9	-0.1	21.2
200-500	43.2	0.0	1.1	43.4	-2,820	-3.3	-0.3	12.0	-0.8	24.5
500-1,000	43.2	0.0	1.8	15.0	-10,620	-4.2	-0.1	3.1	-1.3	28.8
More than 1,000	20.4	0.0	1.0	32.0	-25,450	-1.9	-0.2	15.4	-0.7	34.1
All	1.1	0.0	0.2	100.0	-110	-0.9	0.0	100.0	-0.2	17.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	10,020	10.8	6,880	1.1	590	0.5	6,290	1.2	8.6
10-20	14,870	16.0	19,050	4.6	1,400	1.9	17,650	5.2	7.4
20-30	16,420	17.6	31,480	8.4	2,190	3.3	29,290	9.5	7.0
30-40	11,710	12.6	43,790	8.3	3,560	3.8	40,240	9.3	8.1
40-50	7,950	8.5	56,660	7.3	6,430	4.7	50,230	7.9	11.4
50-75	14,720	15.8	76,940	18.3	11,720	15.8	65,220	18.9	15.2
75-100	7,050	7.6	108,790	12.4	20,060	13.0	88,730	12.3	18.4
100-200	7,910	8.5	166,460	21.3	35,440	25.7	131,020	20.4	21.3
200-500	1,540	1.7	342,450	8.5	86,770	12.3	255,680	7.7	25.3
500-1,000	140	0.2	834,740	1.9	251,090	3.3	583,650	1.6	30.1
More than 1,000	130	0.1	3,886,720	7.9	1,350,450	15.6	2,536,280	6.3	34.8
All	93,140	100.0	66,360	100.0	11,710	100.0	54,650	100.0	17.6

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

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law. Proposal would repeal the Individual AMT, effective 01/01/2027. For a description of TPC's current law baseline, see

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

(2) 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>

(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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.

Table T17-0154
Repeal the Individual Alternative Minimum Tax (AMT)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	3.1
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	-0.4
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.6
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	3.8
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	6.6
50-75	0.0	0.0	0.0	0.0	0	0.0	0.0	1.8	0.0	9.2
75-100	0.0	0.0	0.0	0.0	0	0.0	0.1	3.6	0.0	12.1
100-200	0.6	0.0	0.0	1.1	-20	-0.1	0.3	22.3	0.0	16.7
200-500	28.3	0.0	0.6	39.6	-1,590	-2.1	-0.2	26.8	-0.5	21.5
500-1,000	64.3	0.0	1.4	25.2	-8,310	-3.6	-0.2	9.8	-1.0	27.1
More than 1,000	13.0	0.0	0.7	34.1	-17,370	-1.4	0.0	35.1	-0.5	33.0
All	6.8	0.0	0.4	100.0	-710	-1.4	0.0	100.0	-0.3	21.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	750	1.2	6,100	0.0	190	0.0	5,910	0.0	3.1
10-20	1,560	2.4	19,840	0.2	-70	0.0	19,910	0.3	-0.4
20-30	2,290	3.5	31,710	0.5	490	0.0	31,210	0.6	1.6
30-40	2,490	3.9	44,090	0.7	1,680	0.1	42,410	0.9	3.8
40-50	2,860	4.4	56,880	1.1	3,720	0.3	53,160	1.3	6.6
50-75	8,070	12.5	79,230	4.3	7,260	1.8	71,980	5.1	9.2
75-100	8,570	13.3	110,590	6.4	13,420	3.5	97,170	7.2	12.1
100-200	24,030	37.2	177,800	29.0	29,760	22.0	148,040	30.9	16.7
200-500	11,380	17.6	350,210	27.0	76,870	26.9	273,330	27.0	22.0
500-1,000	1,390	2.1	834,840	7.8	234,120	10.0	600,720	7.2	28.0
More than 1,000	900	1.4	3,806,180	23.1	1,271,710	35.1	2,534,470	19.8	33.4
All	64,660	100.0	228,230	100.0	50,240	100.0	178,000	100.0	22.0

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

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law. Proposal would repeal the Individual AMT, effective 01/01/2027. For a description of TPC's current law baseline, see

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

(2) 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>

(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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.

Table T17-0154
Repeal the Individual Alternative Minimum Tax (AMT)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.3	0.0	-12.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-2.8	0.0	-11.8
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-1.8	0.0	-3.7
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	2.5	0.0	4.2
40-50	0.0	0.0	0.0	0.0	0	0.0	0.1	4.9	0.0	7.7
50-75	0.1	0.0	0.0	0.1	0	0.0	0.3	17.2	0.0	11.3
75-100	0.5	0.0	0.0	1.0	-20	-0.1	0.3	17.1	0.0	14.5
100-200	11.3	0.0	0.2	21.2	-290	-1.0	0.2	35.0	-0.2	18.1
200-500	77.2	0.0	2.0	58.1	-4,980	-6.6	-0.7	13.5	-1.5	21.9
500-1,000	41.9	0.0	0.9	3.8	-4,830	-2.1	0.0	3.0	-0.6	28.7
More than 1,000	15.7	0.0	1.1	15.9	-32,360	-2.2	-0.1	11.8	-0.7	32.5
All	2.9	0.0	0.2	100.0	-160	-1.6	0.0	100.0	-0.2	13.0

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	770	3.1	8,360	0.3	-1,050	-0.3	9,410	0.4	-12.6
10-20	3,000	12.0	19,480	3.0	-2,300	-2.7	21,780	3.9	-11.8
20-30	3,950	15.8	31,430	6.4	-1,170	-1.8	32,590	7.7	-3.7
30-40	3,400	13.6	43,920	7.7	1,840	2.5	42,080	8.5	4.2
40-50	2,780	11.1	56,980	8.2	4,390	4.8	52,590	8.7	7.7
50-75	4,890	19.5	77,850	19.7	8,810	16.9	69,040	20.2	11.3
75-100	2,710	10.8	108,920	15.3	15,850	16.9	93,070	15.1	14.6
100-200	2,950	11.8	164,460	25.1	30,040	34.8	134,420	23.7	18.3
200-500	480	1.9	322,630	8.0	75,640	14.2	246,990	7.0	23.5
500-1,000	30	0.1	807,540	1.3	236,350	3.0	571,180	1.1	29.3
More than 1,000	20	0.1	4,545,440	4.7	1,508,180	11.9	3,037,260	3.6	33.2
All	25,020	100.0	77,090	100.0	10,190	100.0	66,910	100.0	13.2

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

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is current law. Proposal would repeal the Individual AMT, effective 01/01/2027. For a description of TPC's current law baseline, see

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

(2) 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>

(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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.

Table T17-0154
Repeal the Individual Alternative Minimum Tax (AMT)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-13.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.5	0.0	-12.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.4	0.0	-4.6
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	2.5
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	0.8	0.0	7.0
50-75	0.1	0.0	0.0	0.0	0	0.0	0.1	3.4	0.0	10.8
75-100	0.3	0.0	0.0	0.1	-10	-0.1	0.1	4.4	0.0	13.8
100-200	3.2	0.0	0.1	3.6	-80	-0.3	0.3	22.2	0.0	17.3
200-500	37.9	0.0	0.8	44.6	-2,060	-2.7	-0.3	25.8	-0.6	21.6
500-1,000	64.7	0.0	1.3	21.0	-7,690	-3.2	-0.2	9.9	-0.9	27.5
More than 1,000	9.3	0.0	0.7	30.6	-17,930	-1.4	0.1	34.1	-0.5	33.2
All	6.6	0.0	0.4	100.0	-560	-1.6	0.0	100.0	-0.3	20.7

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,100	2.0	8,070	0.1	-1,100	-0.1	9,170	0.1	-13.7
10-20	4,060	7.3	19,500	0.8	-2,440	-0.5	21,930	1.2	-12.5
20-30	5,370	9.6	31,480	1.8	-1,430	-0.4	32,920	2.3	-4.6
30-40	4,580	8.2	43,750	2.1	1,100	0.3	42,650	2.6	2.5
40-50	4,080	7.3	57,010	2.4	4,000	0.8	53,010	2.9	7.0
50-75	8,000	14.4	78,310	6.5	8,490	3.4	69,820	7.4	10.8
75-100	5,820	10.5	109,850	6.7	15,130	4.4	94,710	7.3	13.8
100-200	14,320	25.7	177,350	26.5	30,770	21.9	146,580	27.7	17.4
200-500	6,790	12.2	349,310	24.8	77,340	26.1	271,970	24.4	22.1
500-1,000	850	1.5	835,370	7.4	237,640	10.1	597,730	6.7	28.5
More than 1,000	530	1.0	3,814,030	21.2	1,285,630	34.0	2,528,400	17.8	33.7
All	55,700	100.0	172,060	100.0	36,150	100.0	135,910	100.0	21.0

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

* Non-zero value rounded to zero; ** Insufficient data

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is current law. Proposal would repeal the Individual AMT, effective 01/01/2027. For a description of TPC's current law baseline, see

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

(2) 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>

(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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.

Table T17-0154
Repeal the Individual Alternative Minimum Tax (AMT)
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2027 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2017 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	2.3
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	1.7
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	2.0
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.9	0.0	2.8
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	1.2	0.0	4.4
50-75	0.0	0.0	0.0	0.0	0	0.0	0.1	5.1	0.0	7.4
75-100	0.5	0.0	0.0	1.1	-30	-0.2	0.1	7.0	0.0	10.8
100-200	0.9	0.0	0.0	2.7	-50	-0.2	0.3	21.7	0.0	15.0
200-500	25.9	0.0	0.6	29.0	-1,700	-2.2	-0.2	18.7	-0.5	21.4
500-1,000	61.4	0.0	1.7	21.6	-10,150	-4.3	-0.2	7.0	-1.2	26.9
More than 1,000	22.3	0.0	0.9	45.5	-25,060	-1.7	-0.1	37.4	-0.6	32.9
All	1.8	0.0	0.3	100.0	-260	-1.4	0.0	100.0	-0.2	16.5

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2027 ¹

Expanded Cash Income Level (thousands of 2017 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	2,170	3.8	5,880	0.2	140	0.0	5,740	0.3	2.3
10-20	5,740	10.1	19,950	1.9	350	0.2	19,610	2.2	1.7
20-30	9,690	17.1	31,610	5.0	630	0.6	30,980	5.9	2.0
30-40	7,420	13.1	43,930	5.4	1,220	0.9	42,710	6.3	2.8
40-50	4,970	8.8	56,530	4.6	2,480	1.2	54,050	5.3	4.4
50-75	8,810	15.5	77,790	11.3	5,750	5.0	72,040	12.5	7.4
75-100	5,920	10.4	109,890	10.7	11,900	6.9	98,000	11.5	10.8
100-200	8,500	15.0	170,690	23.9	25,600	21.4	145,090	24.4	15.0
200-500	2,490	4.4	352,130	14.4	76,910	18.8	275,220	13.5	21.8
500-1,000	310	0.6	844,270	4.3	236,920	7.2	607,350	3.7	28.1
More than 1,000	270	0.5	4,285,170	18.7	1,436,490	37.5	2,848,670	14.9	33.5
All	56,780	100.0	107,160	100.0	17,920	100.0	89,240	100.0	16.7

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

* Non-zero value rounded to zero; ** Insufficient data

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is current law. Proposal would repeal the Individual AMT, effective 01/01/2027. For a description of TPC's current law baseline, see

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

(2) 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>

(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(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.