

AMT Parameters, 1993-2018

Exemption																
Filing status	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2003-05	2001-02	1993-2000
Single	\$70,300	\$54,300	\$53,900	\$53,600	\$52,800	\$51,900	\$50,600	\$48,450	\$47,450	\$46,700	\$46,200	\$44,350	\$42,500	\$40,250	\$35,750	\$33,750
Married Filing Jointly	\$109,400	\$84,500	\$83,800	\$83,400	\$82,100	\$80,800	\$78,750	\$74,450	\$72,450	\$70,950	\$69,950	\$66,250	\$62,550	\$58,000	\$49,000	\$45,000
Head of Household	\$70,300	\$54,300	\$53,900	\$53,600	\$52,800	\$51,900	\$50,600	\$48,450	\$47,450	\$46,700	\$46,200	\$44,350	\$42,500	\$40,250	\$35,750	\$33,750
Married Filing Separately	\$54,700	\$42,250	\$41,900	\$41,700	\$41,050	\$40,400	\$39,375	\$37,225	\$36,225	\$35,475	\$34,975	\$33,125	\$31,275	\$29,000	\$24,500	\$22,500

Threshold for Phaseout of Exemption 2018		Tax Rate 2018		
		Taxable income		Marginal
		over---	But not over---	rate
Single	\$500,000			
Married Filing Jointly	\$1,000,000			
Head of Household	\$500,000	\$0	\$191,100	26%
Married Filing Separately	\$500,000	\$191,100	and over	28%

Exemption Phaseout Rate 25%

Maximum Rate on Long-Term Capital Gains and Dividends

Regular tax bracket	1999-2002	2003-07	2008-11	2012-18
10 and 15 percent [1]	10%	5%	0%	0%
Middle brackets	20%	15%	15%	15%
Top bracket	20%	15%	15%	20%

[1] In tax years 2018 and later, the two lowest marginal income tax rates were 10 and 12 percent, respectively
 Source: IRS, Form 6251, Alternative Minimum Tax-Individuals