

T06-0272

Effect of the AMT on 2001-2006 Individual Income Tax Cuts, 2010¹

Cash Income Class (thousands of 2006 dollars) ²	Tax Units ³		Percent of Tax Units With No Cut Due to AMT	Percent of Tax Cut Taken Back By AMT
	Number (Thousands)	Percent of Total		
All	154,718	100.0	3.1	27.7
Less than 30	63,641	41.1	*	*
30-50	28,908	18.7	0.1	0.8
50-75	22,180	14.3	1.5	4.0
75-100	14,059	9.1	4.2	19.3
100-200	18,782	12.1	12.5	47.4
200-500	5,289	3.4	26.4	70.3
500-1,000	831	0.5	3.7	24.9
More than 1,000	431	0.3	1.3	7.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-1).

* Less than 0.05 percent.

(1) Calendar year. Tax cuts are calculated as a comparison of pre-EGTRRA law without the AMT and current law without the AMT. The share of the tax cuts taken back by the AMT is calculated using the increase in the AMT between pre-EGTRRA law and current law.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.