

T09-0190
Distribution of AMT and Regular Income Tax by Cash Income, Current Law

2009

Cash Income Class (thousands of 2009\$) ¹	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT Taxpayers ²	All Units	AMT Taxpayers	All Units	AMT Taxpayers	All Units	AMT ³	All Income Tax ⁴
Less than 30	*	58,602	**	38.8	**	8.0	**	-8.3
30-50	3	27,169	0.1	18.0	**	10.2	0.1	1.2
50-75	23	23,449	0.6	15.5	0.1	14.5	0.1	8.5
75-100	62	16,133	1.7	10.7	0.3	14.4	0.3	11.2
100-200	668	18,960	17.7	12.6	7.1	25.8	4.9	27.9
200-500	2,313	4,667	61.4	3.1	49.4	12.9	46.5	23.4
500-1,000	536	857	14.2	0.6	21.3	5.2	23.9	12.1
1,000 and more	162	392	4.3	0.3	22.1	9.9	24.1	24.0
All	3,768	150,979	100.0	100.0	100.0	100.0	100.0	100.0

2010

Cash Income Class (thousands of 2009\$) ¹	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT Taxpayers ²	All Units	AMT Taxpayers	All Units	AMT Taxpayers	All Units	AMT ³	All Income Tax ⁴
Less than 30	3	57,204	**	37.3	**	7.7	**	-5.8
30-50	375	28,056	1.3	18.3	0.4	10.3	0.3	2.0
50-75	2,978	24,754	10.0	16.2	4.2	15.0	2.2	9.1
75-100	7,047	17,361	23.6	11.3	13.5	15.1	7.0	11.9
100-200	14,256	19,119	47.8	12.5	40.9	25.1	33.9	28.7
200-500	4,309	4,732	14.4	3.1	24.3	12.4	37.2	22.4
500-1,000	667	861	2.2	0.6	7.8	5.0	9.9	10.4
1,000 and more	214	407	0.7	0.3	9.1	10.3	9.4	21.5
All	29,850	153,231	100.0	100.0	100.0	100.0	100.0	100.0

2011

Cash Income Class (thousands of 2009\$) ¹	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT Taxpayers ²	All Units	AMT Taxpayers	All Units	AMT Taxpayers	All Units	AMT ³	All Income Tax ⁴
Less than 30	7	61,505	**	39.6	**	8.0	**	-1.3
30-50	540	28,697	3.2	18.5	1.0	10.0	0.9	4.2
50-75	2,434	23,374	14.4	15.1	6.2	13.6	4.8	8.8
75-100	3,896	15,783	23.1	10.2	13.7	13.3	10.6	10.2
100-200	6,825	18,619	40.4	12.0	36.4	24.1	29.6	23.9
200-500	2,849	4,989	16.9	3.2	30.1	13.0	31.2	18.6
500-1,000	245	956	1.5	0.6	4.7	5.5	8.6	10.0
1,000 and more	104	501	0.6	0.3	8.0	13.2	14.2	25.7
All	16,902	155,143	100.0	100.0	100.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

* Fewer than 500. ** Less than 0.05 percent in absolute value.

(1) Tax units with negative cash income are excluded from the lowest 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 cash income, see

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

(2) AMT taxpayers include those with AMT liability from Form 6251, with lost credits, and with reduced deductions.

(3) Includes direct AMT liability, lost credits, and the value of reduced deductions.

(4) All income tax is the sum of regular income tax net of refundable credits plus direct AMT liability.