

**Table T09-0388**  
**Average Effective AMT Tax Rate <sup>1</sup>**

Group of AMT taxpayers	Current Law		2011			2020		
	2009	2010	Current Law	Administration	Administration	Current Law	Administration	Administration
				Baseline with No AMT Fix <sup>2</sup>	Baseline with AMT Fix <sup>3</sup>		Baseline with No AMT Fix	Baseline with AMT Fix
<b>All</b>	1.9	2.0	1.5	2.2	5.3	1.7	2.8	4.7
<b>By Cash Income (thousands of 2009\$)<sup>4</sup></b>								
Less than 30	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
30-50	n/a	1.4	1.5	1.1	n/a	1.4	1.3	n/a
50-75	2.5	1.1	1.3	1.2	1.7	1.7	1.6	1.3
75-100	1.8	1.1	1.3	1.1	1.3	1.5	1.9	1.9
100-200	1.5	1.7	1.3	1.8	1.5	1.5	2.5	1.5
200-500	2.0	2.9	1.7	3.0	2.5	1.9	3.8	2.1
500-1,000	2.1	2.1	2.2	2.1	2.2	1.7	2.1	2.1
1,000 and more	1.8	1.6	2.1	1.6	1.8	1.8	1.6	1.7
<b>By Number of Children<sup>5</sup></b>								
0	1.9	1.7	1.7	1.4	3.8	1.4	2.2	4.3
1	2.0	2.0	1.3	2.2	5.7	1.5	2.9	5.1
2	1.9	2.3	1.3	2.7	5.5	1.9	3.7	4.7
3 or more	1.8	2.7	1.8	3.4	5.7	2.6	4.3	5.0
<b>By State Tax Level</b>								
High	2.2	2.3	1.7	2.6	5.5	2.0	3.2	4.9
Middle	1.9	2.0	1.4	2.1	5.2	1.6	2.8	4.5
Low	1.4	1.5	1.3	1.8	4.7	1.3	2.5	4.3
<b>By Filing Status</b>								
Single	1.9	1.8	2.0	1.9	3.4	1.6	1.8	3.9
Married Filing Joint	1.9	2.0	1.5	2.2	5.3	1.6	2.9	4.4
Head of Household	1.8	1.7	1.5	1.9	4.2	1.9	2.4	4.7
Married Filing Separate	2.4	2.2	2.3	2.0	7.0	1.9	3.0	6.0
<b>Married Couple, 2+ Kids, 75k&lt;Cash Income&lt;100k</b>	3.1	1.1	1.4	1.2	3.6	1.4	1.4	0.8
<b>Married Couple, 2+ Kids, 75k&lt;AGI&lt;100k</b>	1.3	1.5	1.5	1.6	2.0	1.4	1.7	1.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).

(1) Ratio of AMT liability on Form 6251, lost credits, and the value of reduced deductions to cash income. Tax units that are dependents of other tax units are excluded from the analysis.

n/a: Insufficient data.

(2) Extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters.

(3) See above footnote. Also extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation after 2009.

(4) Tax units with negative cash income are excluded from the lowest income class. For a description of cash income, see

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

(5) Number of children is defined as number of exemptions taken for children living at home.