

Table T09-0391
Effect of the AMT on 2001–2006 Individual Income Tax Cuts, 2010¹

Cash Income Class (thousands of 2009 dollars) ²	Tax Units ³		Percent of Tax Units with No Cut Due to AMT	Percent of Tax Units with Smaller Tax Cut Due to AMT ⁴	Percent of Tax Cut Taken Back by AMT
	Number (Thousands)	Percent of Total			
Less than 30	64,611	42.1	<0.05	<0.05	<0.05
30-50	28,109	18.3	0.1	0.9	0.4
50-75	20,366	13.3	1.0	7.4	2.9
75-100	14,376	9.4	2.5	26.9	9.9
100-200	18,350	12.0	8.0	63.1	39.7
200-500	5,269	3.4	14.9	76.9	63.4
500-1,000	907	0.6	3.5	69.5	28.0
More than 1,000	415	0.3	2.0	42.4	7.6
All	153,472	100.0	1.9	14.4	25.0

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

(1) Data are for calendar year 2010. Tax cuts are calculated as a comparison of pre-EGTRRA law without the AMT and post 2001-06 tax cut 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 post tax cut 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.

(4) Does not include tax units whose tax cut is reduced to zero by the AMT.