

**Table T12-0169**  
**Aggregate AMT Projections, 2011-2022<sup>1</sup>**

	Calendar Year											
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Number of AMT Taxpayers<sup>2</sup> (millions)</b>												
Current Law	4.3	32.4	21.7	24.2	26.9	30.2	33.8	37.6	41.0	44.8	48.5	51.8
Current Policy (no AMT Fix) <sup>3</sup>	4.3	32.4	33.9	36.5	39.2	42.0	45.0	48.3	51.1	54.8	59.0	64.2
Current Policy <sup>4</sup>	4.3	4.0	4.0	4.5	4.9	5.3	5.7	6.1	6.5	6.7	6.9	7.2
<b>Percent of Taxpayers Affected by AMT<sup>5</sup></b>												
Current Law	4.7	34.9	21.4	23.3	25.3	27.7	30.3	33.0	35.3	37.6	39.8	41.8
Current Policy (no AMT Fix)	4.7	34.9	35.8	37.6	39.3	41.0	42.9	44.9	46.5	48.5	51.1	54.5
Current Policy	4.7	4.3	4.2	4.7	5.0	5.2	5.5	5.7	6.0	5.9	6.0	6.2
<b>AMT Revenue<sup>6</sup> (billions of \$)</b>												
Current Law	33.2	119.8	54.5	62.5	71.2	80.6	92.3	105.9	120.2	136.2	153.5	174.1
Current Policy (no AMT Fix)	33.2	120.6	125.8	142.7	160.7	180.5	201.7	225.1	249.4	274.4	301.0	331.6
Current Policy	33.2	33.9	32.6	36.9	40.7	44.3	48.0	51.5	55.7	58.3	61.3	65.0
<b>AMT Revenue/AMT Taxpayer (\$)</b>												
Current Law	7,710	3,694	2,516	2,587	2,648	2,666	2,731	2,817	2,930	3,039	3,168	3,362
Current Policy (no AMT Fix)	7,710	3,725	3,714	3,911	4,101	4,300	4,478	4,657	4,880	5,009	5,100	5,164
Current Policy	7,710	8,468	8,172	8,207	8,249	8,302	8,369	8,410	8,578	8,738	8,930	9,004
<b>AMT Revenue as a Percentage of Income Tax Revenue</b>												
Current Law	3.4	10.5	3.9	4.0	4.2	4.4	4.7	5.0	5.3	5.6	6.0	6.4
Current Policy (no AMT Fix)	3.4	10.6	10.9	11.0	11.3	11.5	11.9	12.3	12.7	13.1	13.5	13.9
Current Policy	3.4	3.2	3.1	3.1	3.1	3.1	3.1	3.1	3.2	3.1	3.1	3.1
<b>Percent of AGI on AMT Returns</b>												
Current Law	17.0	51.7	30.0	32.1	33.9	36.0	38.2	40.6	42.4	44.2	45.6	46.6
Current Policy (no AMT Fix)	17.0	51.7	51.3	52.9	53.9	54.9	56.1	57.2	58.0	59.1	60.2	61.8
Current Policy	17.0	17.2	15.5	17.3	17.8	18.1	18.5	18.9	19.3	19.1	19.1	19.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(1) Tax units who are dependents of other tax units are excluded from the analysis. Numbers may not add due to rounding.

(2) AMT taxpayers are defined as those with an AMT liability from form 6251, with lost credits, or with reduced deductions.

(3) Current policy assumes that all the temporary provisions in place for calendar year 2011 are extended, with the exception of the payroll tax cut. In the absence of the AMT fix, the AMT exemption level is not indexed for inflation after 2011 and non-refundable personal credits are not allowed against AMT liability.

(4) Current policy assumes that all the temporary provisions in place for calendar year 2011 are extended, with the exception of the payroll tax cut. It uses the AMT exemption levels specified in Senate bill S.3413 for 2012 and 2013, indexes the AMT exemption level after 2013, and allows non-refundable personal credits against AMT liability. The AMT exemption threshold in 2013 is \$79,850 for married taxpayers filing jointly and \$51,150 for single taxpayers.

(5) Taxpayers are defined as returns with positive income tax liability net of refundable credits.

(6) "Revenue" is actually calendar year tax liability. Some of that liability would be paid in a subsequent year.