

Table T12-0171
Characteristics of AMT Taxpayers with and without AMT Fix, 2011-2013, 2022¹

Group (percentage of tax units with AMT)	2012			2013			2022			
	Current Law 2011	Current Law	Current Policy without AMT Patch ²	Current Policy with AMT Patch ³	Current Law	Current Policy without AMT Patch ²	Current Policy with AMT Patch ³	Current Law	Current Policy without AMT Patch ²	Current Policy with AMT Patch ³
All Taxpayers⁴	4.7	34.9	34.9	4.3	21.4	35.8	4.2	41.8	54.5	6.2
All Tax Filers	3.2	23.9	23.9	3.0	15.7	24.5	2.9	33.0	40.9	4.6
By Cash Income (thousands of 2012\$)⁵										
Less than 30	<0.05	0.3	0.3	<0.05	0.2	0.4	<0.05	0.8	1.0	<0.05
30-50	0.2	2.6	2.6	0.1	3.7	2.8	0.1	12.5	11.9	0.1
50-75	1.3	12.4	12.2	1.0	12.3	13.4	1.0	28.3	39.6	1.5
75-100	1.6	45.5	44.8	1.4	32.9	48.5	1.3	60.0	77.5	2.1
100-200	2.6	82.9	83.3	2.1	44.0	84.4	2.0	77.9	95.1	3.7
200-500	53.6	96.9	97.1	47.7	72.6	97.3	50.5	91.5	99.0	56.9
500-1,000	76.8	78.5	78.5	77.8	20.7	78.2	77.6	21.8	79.7	79.3
1,000 and more	33.5	36.5	36.5	36.4	13.5	31.2	31.1	13.1	32.4	32.4
By Number of Children⁶										
0	2.4	16.3	16.4	2.3	5.8	17.1	2.2	21.6	32.8	3.4
1	3.5	31.7	31.6	3.2	23.1	32.3	3.2	47.0	51.2	5.0
2	5.1	41.4	41.2	4.6	39.5	41.4	4.5	59.0	60.0	7.8
3 or more	7.0	45.9	45.8	6.3	50.5	46.8	6.3	67.2	64.2	10.5
By State Tax Level										
High	4.7	27.0	26.9	4.3	19.1	27.4	4.2	35.3	43.1	6.6
Middle	3.1	24.4	24.3	2.8	16.0	24.7	2.7	34.4	41.9	4.5
Low	1.9	20.6	20.7	1.9	12.3	21.7	1.8	29.7	38.2	2.9
By Filing Status										
Single	0.9	3.3	3.4	0.9	1.5	3.3	0.8	5.2	15.2	1.4
Married Filing Joint	5.2	45.7	45.5	4.7	28.1	47.1	4.7	56.8	65.7	7.5
Head of Household	1.2	15.7	15.7	1.1	15.0	16.3	1.0	35.4	36.8	1.7
Married Filing Separate	29.9	68.6	68.7	26.3	64.4	69.7	26.1	78.8	82.4	33.1
Married Couple, 2+ Kids, 75k<Cash Income<100k	0.1	67.2	65.9	<0.05	74.2	70.3	<0.05	93.8	93.1	<0.05
Married Couple, 2+ Kids, 75k<AGI<100k	0.2	84.0	83.7	0.1	87.1	85.4	0.1	97.9	97.9	<0.05

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

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

(2) 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.

(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. The AMT fix under current policy is the AMT patch specified in Senate bill S.3413 which sets the AMT exemption amount for 2012 at \$50,600 for individuals and \$78,750 for married taxpayers filing jointly and for 2013 at \$51,150 for individuals and \$79,850 for married taxpayers filing jointly. It indexes the exemption amount for inflation after 2013 and allows non-refundable personal credits against AMT liability.

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

(5) 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>.

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