

Table T13-0212
Average Effective AMT Tax Rate ¹

Group of AMT taxpayers	Current Law 2012	2013		2014		2023	
		Current Law	Pre-ATRA Law ²	Current Law	Pre-ATRA Law ²	Current Law	Pre-ATRA Law ²
All	1.8	1.7	1.5	1.6	1.5	1.5	1.9
By Expanded Cash Income (thousands of 2013\$)³							
Less than 30	n/a	n/a	2.9	n/a	1.9	n/a	2.4
30-50	0.5	1.4	2.3	0.4	2.5	1.6	2.3
50-75	1.0	1.1	2.2	0.9	2.0	1.3	2.1
75-100	1.9	1.8	1.6	1.7	1.6	1.8	2.0
100-200	2.9	2.8	1.4	3.0	1.4	2.6	1.7
200-500	1.5	1.5	1.4	1.4	1.4	1.3	2.1
500-1,000	2.0	1.6	1.7	1.6	1.6	1.6	1.7
1,000 and more	1.6	2.2	2.6	1.7	2.0	1.8	2.0
By Number of Children⁴							
0	1.9	1.8	1.7	1.8	1.6	1.7	1.6
1	1.7	1.7	1.2	1.7	1.2	1.4	1.8
2	1.6	1.5	1.3	1.4	1.4	1.4	2.2
3 or more	1.6	1.4	2.0	1.4	2.1	1.3	3.0
By State Tax Level							
High	1.9	1.8	1.6	1.7	1.6	1.6	2.1
Middle	1.7	1.6	1.5	1.6	1.5	1.4	1.9
Low	1.6	1.6	1.4	1.5	1.4	1.7	1.7
By Filing Status							
Single	1.7	1.7	1.6	1.6	1.5	1.4	1.4
Married Filing Joint	1.5	1.4	1.3	1.3	1.3	1.2	1.7
Head of Household	1.6	1.6	1.4	1.6	1.4	1.4	2.0
Married Filing Separate	2.8	2.8	4.0	2.8	4.1	2.8	5.2
Married Couple, 2+ Kids, 75k<Exp Cash Income<100k	n/a	n/a	1.1	n/a	1.2	n/a	2.1
Married Couple, 2+ Kids, 75k<AGI<100k	0.9	2.7	1.6	1.0	1.6	0.8	2.7

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

n/a: Insufficient data.

(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.

(2) Pre-ATRA Law refers to the law that would have been in effect for the given year without the passage of the American Taxpayer Relief Act of 2012.

(3) Tax units with negative adjusted gross income are excluded from their respective income classes. For a description of expanded cash income, see

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

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