

Table T13-0213
Distribution of AMT and Regular Income Tax by Cash Income, Current Law ¹

2012

Expanded Cash Income Class (thousands of 2013 dollars) ²	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT	All	AMT	All	AMT Taxpayers	All	AMT ⁴	All Income
	Taxpayers ³	Units	Taxpayers	Units		Units	Tax ⁵	Tax ⁵
Less than 30	0	53,079	0.0	33.2	0.0	4.8	0.0	-3.3
30-50	5	29,202	0.1	18.3	0.0	8.0	0.0	0.2
50-75	153	25,166	3.6	15.8	0.5	11.9	0.3	5.6
75-100	284	15,558	6.7	9.7	1.2	10.7	1.4	7.2
100-200	502	26,274	11.8	16.4	3.5	29.0	6.0	25.1
200-500	2,345	7,220	55.2	4.5	39.4	16.5	36.6	23.3
500-1,000	751	884	17.7	0.6	24.8	5.2	29.3	10.4
1,000 and more	200	511	4.7	0.3	31.2	15.2	25.7	31.7
All	4,246	159,731	100.0	100.0	100.0	100.0	100.0	100.0

2013

Expanded Cash Income Class (thousands of 2013 dollars) ²	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT	All	AMT	All	AMT Taxpayers	All	AMT ⁴	All Income
	Taxpayers ³	Units	Taxpayers	Units		Units	Tax ⁵	Tax ⁵
Less than 30	0	55,463	0.0	34.3	0.0	5.2	0.0	-3.6
30-50	2	30,350	0.1	18.7	0.0	8.4	0.0	0.0
50-75	129	24,729	3.3	15.3	0.6	11.7	0.4	4.8
75-100	267	15,170	6.9	9.4	1.5	10.5	1.6	6.6
100-200	484	25,203	12.5	15.6	4.6	28.2	7.6	23.0
200-500	2,322	7,928	60.0	4.9	52.8	18.3	46.2	24.7
500-1,000	578	908	14.9	0.6	23.6	5.3	23.5	10.7
1,000 and more	82	459	2.1	0.3	17.3	13.6	20.1	33.9
All	3,868	161,868	100.0	100.0	100.0	100.0	100.0	100.0

2014

Expanded Cash Income Class (thousands of 2013 dollars) ²	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT	All	AMT	All	AMT Taxpayers	All	AMT ⁴	All Income
	Taxpayers ³	Units	Taxpayers	Units		Units	Tax ⁵	Tax ⁵
Less than 30	0	54,234	0.0	33.3	0.0	4.8	0.0	-2.9
30-50	2	28,954	0.1	17.8	0.0	7.4	0.0	0.0
50-75	141	25,154	3.4	15.4	0.6	11.3	0.3	4.7
75-100	294	15,494	7.1	9.5	1.5	10.0	1.6	5.9
100-200	518	28,016	12.5	17.2	4.2	29.1	8.0	22.5
200-500	2,489	7,709	59.9	4.7	50.3	17.0	45.4	21.7
500-1,000	590	958	14.2	0.6	22.3	5.3	23.1	10.1
1,000 and more	118	567	2.8	0.3	21.4	16.3	21.1	38.1
All	4,156	162,816	100.0	100.0	100.0	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. Includes both filing and non-filing units but excludes those that are dependents of other taxpayers. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) AMT taxpayers include those with AMT liability from Form 6251, with lost credits, and with reduced deductions.

(4) Includes direct AMT liability, lost credits, and the value of reduced deductions.

(5) All income tax is the sum of regular income tax net of refundable credits plus direct AMT liability.