

**Table T13-0214**  
**Income Subject to Tax and Effective Marginal Tax Rates**  
**in the Regular Income Tax and the Alternative Minimum Tax (AMT), Current Law**  
**AMT Taxpayers Only <sup>1</sup>**

2012							
Expanded Cash Income Class (thousands of 2013\$) <sup>2</sup>	Percent with More Income Subject to Tax In <sup>3</sup>		Average Adjustments and Preferences <sup>4</sup>	Percent with a Higher Marginal Tax Rate In <sup>5</sup>		Average Effective Marginal Tax Rate (percent) <sup>6</sup>	
	Regular Tax	AMT		Regular Tax	AMT	Before AMT	After AMT
Less than 30	n/a	n/a	n/a	n/a	n/a	n/a	n/a
30-50	85.8	14.2	18,428	0.0	70.3	14.3	27.4
50-75	98.2	1.8	13,520	0.0	98.5	22.3	33.4
75-100	96.5	3.5	13,924	0.0	99.6	24.5	37.6
100-200	67.1	33.0	25,002	1.4	96.1	25.3	35.9
200-500	72.4	27.6	37,404	3.2	96.1	29.3	34.0
500-1,000	6.4	93.6	54,364	48.4	45.4	32.4	31.2
More than 1,000	0.2	99.8	206,150	69.5	20.2	29.5	27.2
All	59.1	40.9	46,714	13.8	83.8	28.7	33.6

2013							
Expanded Cash Income Class (thousands of 2013\$) <sup>2</sup>	Percent with More Income Subject to Tax In		Average Adjustments and Preferences	Percent with a Higher Marginal Tax Rate In		Average Effective Marginal Tax Rate (percent)	
	Regular Tax	AMT		Regular Tax	AMT	Before AMT	After AMT
Less than 30	n/a	n/a	n/a	n/a	n/a	n/a	n/a
30-50	100.0	0.0	26,436	0.0	100.0	13.4	28.5
50-75	97.3	2.7	14,610	0.0	99.1	21.6	33.2
75-100	96.3	3.7	14,004	0.0	99.5	24.5	36.7
100-200	66.8	33.3	25,667	0.8	95.8	25.6	35.9
200-500	75.4	24.6	38,439	13.1	86.5	31.1	34.6
500-1,000	15.4	84.6	49,713	54.0	45.9	36.3	33.8
More than 1,000	7.1	92.9	312,801	70.5	28.2	34.8	31.6
All	66.0	34.0	43,614	17.5	81.7	30.5	34.7

2014							
Expanded Cash Income Class (thousands of 2013\$) <sup>2</sup>	Percent with More Income Subject to Tax In		Average Adjustments and Preferences	Percent with a Higher Marginal Tax Rate In		Average Effective Marginal Tax Rate (percent)	
	Regular Tax	AMT		Regular Tax	AMT	Before AMT	After AMT
Less than 30	n/a	n/a	n/a	n/a	n/a	n/a	n/a
30-50	100.0	0.0	19,047	0.0	100.0	15.0	30.4
50-75	98.2	1.8	14,295	0.0	96.9	22.1	32.9
75-100	96.7	3.3	14,145	0.0	99.0	24.3	36.5
100-200	65.4	34.6	24,015	0.2	97.7	25.5	36.6
200-500	77.7	22.4	38,067	12.3	87.3	31.1	34.7
500-1,000	16.5	83.5	48,699	58.7	41.0	36.7	33.8
More than 1,000	10.1	89.9	233,579	68.6	29.0	35.1	32.5
All	67.5	32.5	42,025	17.7	81.5	30.5	34.8

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

n/a = not applicable (insufficient number of AMT taxpayers in this income range)

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

(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) Income subject to tax for the regular income tax is taxable income; for the AMT it is AMTI net of the AMT exemption.

(4) Amounts are in nominal dollars to facilitate comparison with AMT exemption amounts. For 2012 (2013), the AMT exemption is \$78,750 (\$80,800) for married couples filing jointly and \$50,600 (\$51,900) for single taxpayers. For 2014, the projected exemption amounts are \$82,100 and \$52,800.

(5) The marginal tax rate for each return is calculated by adding \$1,000 to wages, recomputing income tax net of refundable credits, and dividing the resulting change in tax liability by 1,000.

(6) Marginal tax rates represent a simple average across individuals.