

Table T13-0215
Effect of the AMT on ATRA Individual Income Tax Cuts, 2013¹

Expanded Cash Income Class (thousands of 2013 dollars) ²	Tax Units ³		Percent of Tax Units with No Cut Due to AMT ⁴	Percent of Tax Units with Smaller Tax Cut Due to AMT ⁵	Percent of Tax Cut Taken Back by AMT ⁶
	Number (Thousands)	Percent of Total			
Less than 30	55,463	34.3	*	*	*
30-50	30,350	18.7	*	*	*
50-75	24,729	15.3	*	*	*
75-100	15,170	9.4	*	*	*
100-200	25,203	15.6	*	0.2	0.1
200-500	7,928	4.9	0.4	8.6	2.8
500-1,000	908	0.6	0.2	57.3	19.5
More than 1,000	459	0.3	0.8	13.9	5.8
All	161,868	100.0	0.0	0.8	2.4

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

* Less than 0.05 percent

(1) Data are for calendar year 2013. The effect of the AMT on the ATRA individual income tax cuts is determined by comparing a) the reduction in individual income tax liability between pre-ATRA law and 2013 tax law, both with no AMT and b) the reduction in tax liability between the two laws with the AMT in effect for both.

(2) Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(3) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.

(4) Percentage of tax units who get a tax cut in the absence of AMT but do not get a tax cut with AMT; i.e., units for whom the AMT takes away all of the regular tax cuts.

(5) Percentage of tax units for whom the tax cut with AMT is less than the tax cut in the absence of AMT; i.e., units for whom the AMT takes away some but not all of the regular tax cuts.

(6) Percentage reduction in the aggregate tax cut for the income group as a result of the AMT.