

**Table T13-0030**  
**Average Effective AMT Tax Rate <sup>1</sup>**

Group of AMT taxpayers	Current Law 2011	2012		2013		2022	
		Current Law	Pre-ATRA Law <sup>2</sup>	Current Law	Pre-ATRA Law <sup>2</sup>	Current Law	Pre-ATRA Law <sup>2</sup>
<b>All</b>	2.1	2.0	2.1	1.9	1.7	1.9	2.2
<b>By Cash Income (thousands of 2012\$)<sup>3</sup></b>							
Less than 30	n.a.	n.a.	1.9	n.a.	2.5	n.a.	2.8
30-50	0.9	0.7	3.9	1.3	2.7	0.8	2.5
50-75	1.6	1.5	2.0	1.5	2.0	1.5	2.3
75-100	3.0	2.7	1.4	2.8	1.6	3.0	2.2
100-200	3.0	3.1	1.9	3.3	1.5	2.9	1.9
200-500	1.9	1.8	3.3	1.6	1.7	1.5	2.5
500-1,000	2.2	2.2	2.3	2.0	2.5	2.0	2.3
1,000 and more	2.1	1.9	1.9	2.4	2.7	2.1	2.4
<b>By Number of Children<sup>4</sup></b>							
0	2.2	2.1	1.8	2.1	1.9	2.1	1.7
1	2.1	2.1	2.0	2.0	1.3	1.8	2.0
2	1.9	1.9	2.3	1.7	1.5	1.6	2.5
3 or more	1.9	1.9	2.7	1.6	2.3	1.5	3.4
<b>By State Tax Level</b>							
High	2.2	2.2	2.3	2.0	1.9	1.8	2.3
Middle	2.1	2.0	2.1	1.9	1.7	1.9	2.2
Low	1.8	1.8	1.8	1.8	1.5	2.0	1.9
<b>By Filing Status</b>							
Single	1.9	1.8	1.6	1.8	1.7	1.6	1.5
Married Filing Joint	1.8	1.8	1.9	1.6	1.5	1.5	1.9
Head of Household	1.7	1.7	1.6	1.7	1.6	1.4	2.1
Married Filing Separate	3.2	3.3	5.8	3.3	4.7	3.1	6.1
<b>Married Couple, 2+ Kids, 75k&lt;Cash Income&lt;100k</b>	2.8	0.5	1.4	1.3	1.7	1.9	2.9
<b>Married Couple, 2+ Kids, 75k&lt;AGI&lt;100k</b>	1.8	1.3	1.7	1.2	1.8	2.6	3.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

(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.

n/a: Insufficient data.

(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 cash income are excluded from the lowest income class. For a description of 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.