

Table T13-0031
Distribution of AMT and Regular Income Tax by Cash Income, Current Law ¹

2011

Cash Income Class (thousands of 2012 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
Less than 30	0	63,169	0.0	40.1	0.0	6.9	0.0	-4.8
30-50	47	30,543	1.1	19.4	0.1	10.4	0.1	2.3
50-75	303	23,496	7.0	14.9	1.2	13.8	0.9	8.2
75-100	223	14,257	5.2	9.0	1.1	12.4	1.7	9.2
100-200	490	19,408	11.4	12.3	4.4	26.3	6.1	26.2
200-500	2,541	4,805	59.1	3.1	48.5	13.7	46.3	21.9
500-1,000	567	734	13.2	0.5	22.0	5.0	23.8	10.6
1,000 and more	130	386	3.0	0.2	22.6	12.3	21.2	26.5
All	4,300	157,683	100.0	100.0	100.0	100.0	100.0	100.0

2012

Cash Income Class (thousands of 2012 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
Less than 30	0	60,832	0.0	38.7	0.0	6.4	0.0	-4.5
30-50	23	30,913	0.6	19.6	0.1	10.1	0.0	2.2
50-75	232	24,352	5.8	15.5	0.9	13.7	0.7	8.0
75-100	206	14,600	5.2	9.3	1.0	12.1	1.4	8.9
100-200	417	19,687	10.4	12.5	3.5	25.5	5.4	24.8
200-500	2,362	4,954	59.0	3.2	43.5	13.5	42.2	20.8
500-1,000	597	767	14.9	0.5	21.8	5.0	24.9	10.1
1,000 and more	167	458	4.2	0.3	29.3	14.5	25.4	29.9
All	4,004	157,370	100.0	100.0	100.0	100.0	100.0	100.0

2013

Cash Income Class (thousands of 2012 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
Less than 30	0	59,918	0.0	37.9	0.0	6.5	0.0	-4.4
30-50	10	31,490	0.3	19.9	0.0	10.5	0.0	2.3
50-75	243	25,509	7.1	16.1	1.4	14.6	1.0	8.0
75-100	183	14,630	5.3	9.2	1.3	12.4	1.9	8.5
100-200	370	19,921	10.8	12.6	4.4	25.8	7.1	23.4
200-500	2,192	4,728	63.7	3.0	56.0	12.9	47.9	18.7
500-1,000	357	721	10.4	0.5	18.1	4.7	19.1	9.8
1,000 and more	85	431	2.5	0.3	18.8	13.5	23.0	33.7
All	3,441	158,260	100.0	100.0	100.0	100.0	100.0	100.0

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

(1) Calendar year. Baseline is current law.

(2) Tax units with negative cash income are excluded from the lowest 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 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.