

Table T13-0032
Income Subject to Tax and Effective Marginal Tax Rates
in the Regular Income Tax and the AMT among AMT Taxpayers, Current Law¹

2011

Cash Income Class (thousands of 2012\$) ²	Percent with More Income Subject to Tax In ³		Average Adjustments and Preferences ⁴	Percent with a Higher Marginal Tax Rate In ⁵		Average Effective Marginal Tax Rate (percent) ⁶	
	Regular Tax	AMT		Regular Tax	AMT	Before AMT	After AMT
Less than 30	0.0	100.0	189,832	0.0	100.0	-1.8	24.1
30-50	100.0	0.0	15,490	0.0	100.0	15.9	30.7
50-75	98.3	1.7	12,045	0.0	97.2	23.7	34.0
75-100	89.3	10.7	16,001	0.0	100.0	25.0	37.9
100-200	71.6	28.4	30,843	2.9	92.7	25.4	33.5
200-500	65.9	34.1	36,798	3.9	95.2	29.8	34.0
500-1,000	1.3	98.7	59,419	67.6	25.7	32.7	29.9
More than 1,000	0.4	99.7	245,904	64.0	24.3	28.2	27.0
All	59.9	40.1	42,395	13.5	84.0	28.8	33.4

2012

Cash Income Class (thousands of 2012\$) ²	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	0.0	100.0	287,462	0.0	100.0	-2.1	23.8
30-50	100.0	0.0	17,672	0.0	100.0	15.2	32.0
50-75	97.5	2.5	13,254	0.0	98.9	23.8	35.3
75-100	89.9	10.1	15,779	0.0	100.0	25.3	39.0
100-200	68.6	31.4	30,047	1.9	93.9	25.2	34.0
200-500	65.8	34.2	37,129	3.9	95.2	29.8	34.1
500-1,000	1.6	98.4	56,604	60.4	30.5	32.1	30.2
More than 1,000	0.3	99.7	224,471	60.7	26.1	27.8	27.0
All	57.1	43.0	44,545	14.0	83.0	28.9	33.5

2013

Cash Income Class (thousands of 2012\$) ²	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	0.0	100.0	350,632	0.0	100.0	-2.1	23.7
30-50	99.9	0.1	21,585	0.0	87.4	15.1	27.1
50-75	97.7	2.3	12,889	0.0	97.3	24.2	35.0
75-100	90.7	9.3	15,687	0.0	99.0	24.9	38.6
100-200	64.7	35.3	28,765	1.5	94.5	25.2	34.6
200-500	76.0	24.0	36,939	13.3	86.6	31.3	34.8
500-1,000	7.4	92.7	53,198	69.3	30.6	36.9	33.1
More than 1,000	10.1	89.9	282,003	64.5	33.9	33.5	32.3
All	68.4	31.6	40,964	17.4	81.7	30.4	34.7

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

(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 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) 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 2011, the AMT exemption is \$74,450 for married couples filing jointly and \$48,450 for single taxpayers. For 2012 and 2013, the corresponding exemption amounts are \$50,600 and \$51,700.

(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.