

Table T13-0033
Effect of the AMT on ATRA Individual Income Tax Cuts, 2013¹

Cash Income Class (thousands of 2012 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	59,918	37.9	*	*	*
30-50	31,490	19.9	*	*	*
50-75	25,509	16.1	*	*	*
75-100	14,630	9.2	*	*	*
100-200	19,921	12.6	*	0.2	0.1
200-500	4,728	3.0	0.5	14.7	4.4
500-1,000	721	0.5	0.3	44.5	18.1
More than 1,000	431	0.3	1.4	13.8	6.5
All	158,260	100.0	0.0	0.7	2.1

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

* 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 cash income are excluded from the lowest income class but are included in the totals. For a description of 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 lesser 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.