

30-Jul-14

## PRELIMINARY RESULTS

**Table T14-0095**  
**Repeal the Individual Alternative Minimum Tax (AMT)**  
**Effective Marginal Tax Rates (EMTR) on Wages and Salaries**  
**By Expanded Cash Income Level, 2015<sup>1</sup>**

Expanded Cash Income Level (thousands of 2013 dollars) <sup>2</sup>	Tax Units (thousands)	Percent Affected by AMT under Current Law	After AMT Repeal		Average Change in EMTR for AMT Taxpayers (percentage points)
			Percent with Higher EMTR	Percent with Lower EMTR	
Less than 10	11,177	0.0	0.0	0.0	0.0
10-20	22,171	0.0	0.0	0.0	0.0
20-30	19,574	0.0	0.0	0.0	0.0
30-40	15,956	0.0	0.0	0.0	0.0
40-50	13,021	0.0	0.0	0.0	-16.4
50-75	24,880	0.1	0.0	0.1	-11.5
75-100	15,960	0.2	0.0	0.2	-13.8
100-200	28,865	0.3	0.0	0.3	-10.2
200-500	8,773	1.6	0.2	1.4	-2.7
500-1,000	1,076	0.4	0.2	0.2	4.3
More than 1,000	628	0.1	0.1	0.0	7.0
All	163,798	2.6	0.5	2.3	-1.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-5).

(1) Calendar year. A tax unit's effective marginal individual income tax rate is calculated by adding \$1,000 to wages and salaries and then dividing the resulting tax change by \$1,000. The averages are calculated by weighting by the initial value by wages and salaries.

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. 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>.