

Table T15-0023
Distribution of AMT and Regular Income Tax by Expanded Cash Income, Current Law¹

2014

Expanded Cash Income Class (thousands of 2015 dollars) ²	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT Taxpayers ³	All Units	AMT Taxpayers	All Units	AMT Taxpayers	All Units	AMT ⁴	All Income Tax ⁵
Less than 30	0	61,747	0.0	36.5	0.0	5.2	0.0	-3.5
30-50	0	29,212	0.0	17.3	0.0	7.4	0.0	-0.1
50-75	6	24,111	0.2	14.3	0.0	10.3	0.0	3.8
75-100	34	15,175	0.9	9.0	0.2	9.6	0.1	5.6
100-200	472	26,371	11.8	15.6	4.1	27.1	3.3	21.6
200-500	2,650	9,484	66.5	5.6	50.3	19.9	43.1	25.0
500-1,000	699	1,204	17.5	0.7	23.6	6.4	23.4	11.9
1,000 and more	123	619	3.1	0.4	21.8	16.2	30.0	35.7
All	3,986	169,165	100.0	100.0	100.0	100.0	100.0	100.0

2015

Expanded Cash Income Class (thousands of 2015 dollars) ²	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT Taxpayers ³	All Units	AMT Taxpayers	All Units	AMT Taxpayers	All Units	AMT ⁴	All Income Tax ⁵
Less than 30	0	61,933	0.0	36.2	0.0	5.0	0.0	-3.3
30-50	0	29,831	0.0	17.4	0.0	7.2	0.0	-0.1
50-75	7	24,036	0.2	14.0	0.0	9.8	0.1	3.5
75-100	33	15,591	0.8	9.1	0.2	9.6	0.1	5.4
100-200	472	26,693	11.6	15.6	4.0	26.6	3.3	20.7
200-500	2,684	9,954	65.7	5.8	49.4	20.2	42.1	24.8
500-1,000	758	1,284	18.6	0.7	24.7	6.6	23.8	11.9
1,000 and more	132	673	3.2	0.4	21.7	17.2	30.5	37.0
All	4,087	171,259	100.0	100.0	100.0	100.0	100.0	100.0

2016

Expanded Cash Income Class (thousands of 2015 dollars) ²	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT Taxpayers ³	All Units	AMT Taxpayers	All Units	AMT Taxpayers	All Units	AMT ⁴	All Income Tax ⁵
Less than 30	0	62,670	0.0	36.3	0.0	5.1	0.0	-3.1
30-50	0	29,277	0.0	17.0	0.0	6.9	0.1	0.0
50-75	6	23,789	0.1	13.8	0.0	9.5	0.0	3.5
75-100	34	15,880	0.8	9.2	0.2	9.5	0.1	5.5
100-200	541	27,265	12.5	15.8	4.4	26.5	3.6	20.3
200-500	2,851	10,362	66.0	6.0	50.5	20.5	42.7	24.8
500-1,000	756	1,317	17.5	0.8	23.6	6.5	23.0	11.6
1,000 and more	133	705	3.1	0.4	21.3	17.6	30.4	37.5
All	4,323	172,532	100.0	100.0	100.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

(1) Calendar year. Baseline is current law.

(2) Tax units with negative adjusted gross income are excluded from their respective 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 expanded 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.