

Table T06-0080
Effective Marginal Tax Rates on Long Term Capital Gains and Dividends
For Taxpayers with Alternative Minimum Tax Liability, 2010 ¹

Statutory AMT Tax Rate (%)	Tax Units with Long Term Capital Gains or Dividends (thousands)			
	Marginal Rate $\leq 15\%$ ¹	Marginal Rate > 15% and < 21.5%/22% ²	Marginal Rate = 21.5%/22% ^{1,2}	Marginal Rate > 21.5%/22% ²
26 %	19,782	1,120	2,892	2,598
28	1,549	57	1,109	569

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-3A).

- (1) Assumes that the lower rates on qualifying dividends and long-term capital gains are extended. Marginal rates are considered to be equal to a given percent if the absolute value of the difference between a rate and the target percent is less than or equal to 1/10th of a percentage point.
- (2) 21.5% is the threshold for the 26% AMT bracket and 22% is the threshold for the 28% AMT bracket.