

**Table T16-0243**  
**Distribution of AMT and Regular Income Tax by Cash Income, Current Law<sup>1</sup>**

<b>2015</b>								
Expanded Cash Income Class (thousands of 2016 dollars) <sup>2</sup>	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT Taxpayers <sup>3</sup>	All Units	AMT Taxpayers	All Units	AMT Taxpayers	All Units	AMT <sup>4</sup>	All Income Tax <sup>5</sup>
Less than 30	0	59,810	0.0	34.9	0.0	4.6	0.0	-3.1
30-50	0	29,170	0.0	17.0	0.0	6.8	0.0	-0.4
50-75	*	25,040	0.1	14.6	0.0	10.0	0.0	3.5
75-100	30	15,810	0.6	9.2	0.1	9.5	0.1	5.4
100-200	510	28,290	11.5	16.5	3.8	27.7	3.4	21.5
200-500	2,930	10,070	66.2	5.9	48.7	20.3	41.0	25.0
500-1,000	800	1,230	18.0	0.7	24.2	6.3	24.7	11.4
1,000 and more	160	670	3.6	0.4	23.3	17.1	30.6	36.8
All	4,420	171,370	100.0	100.0	100.0	100.0	100.0	100.0

  

<b>2016</b>								
Expanded Cash Income Class (thousands of 2016 dollars) <sup>2</sup>	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT Taxpayers <sup>3</sup>	All Units	AMT Taxpayers	All Units	AMT Taxpayers	All Units	AMT <sup>4</sup>	All Income Tax <sup>5</sup>
Less than 30	0	59,100	0.0	34.1	0.0	4.4	0.0	-2.9
30-50	0	29,880	0.0	17.2	0.0	6.6	0.0	-0.3
50-75	*	25,600	0.1	14.8	0.0	9.9	0.0	3.5
75-100	50	16,150	1.0	9.3	0.2	9.4	0.1	5.3
100-200	560	29,180	12.1	16.8	4.1	27.8	3.6	21.4
200-500	3,140	10,360	67.2	6.0	50.0	20.2	42.9	24.5
500-1,000	780	1,240	16.7	0.7	22.9	6.2	23.2	11.1
1,000 and more	140	670	2.9	0.4	22.8	17.7	30.0	37.4
All	4,670	173,400	100.0	100.0	100.0	100.0	100.0	100.0

  

<b>2017</b>								
Expanded Cash Income Class (thousands of 2016 dollars) <sup>2</sup>	Tax Units (thousands)		Percent of Units		Percent of AGI		Percent of Tax Liability	
	AMT Taxpayers <sup>3</sup>	All Units	AMT Taxpayers	All Units	AMT Taxpayers	All Units	AMT <sup>4</sup>	All Income Tax <sup>5</sup>
Less than 30	0	59,040	0.0	33.8	0.0	4.3	0.0	-2.7
30-50	0	29,890	0.0	17.1	0.0	6.4	0.0	-0.2
50-75	*	25,850	0.1	14.8	0.0	9.7	0.0	3.5
75-100	50	16,500	1.0	9.5	0.2	9.4	0.1	5.3
100-200	580	29,610	12.1	17.0	4.2	27.5	3.7	20.9
200-500	3,290	10,640	68.4	6.1	50.9	20.3	43.5	24.1
500-1,000	760	1,240	15.9	0.7	22.0	6.0	22.6	10.7
1,000 and more	120	680	2.6	0.4	22.7	18.4	30.0	38.5
All	4,800	174,680	100.0	100.0	100.0	100.0	100.0	100.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0516-1).

\* Non-zero number rounded to zero; \*\* Insufficient data

(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.