

**Table T12-0173**  
**Average Effective AMT Tax Rate <sup>1</sup>**

Group of AMT taxpayers	Current Law 2011	2012			2013			2022		
		Current Law	Current Policy without AMT Patch <sup>2</sup>	Current Policy with AMT Patch <sup>3</sup>	Current Law	Current Policy without AMT Patch <sup>2</sup>	Current Policy with AMT Patch <sup>3</sup>	Current Law	Current Policy without AMT Patch <sup>2</sup>	Current Policy with AMT Patch <sup>3</sup>
<b>All</b>	2.1	2.1	2.1	2.0	1.7	2.2	2.0	2.2	2.9	2.0
<b>By Cash Income (thousands of 2012\$)<sup>4</sup></b>										
Less than 30	n.a.	1.9	1.9	n.a.	2.6	1.8	n.a.	2.8	3.4	n.a.
30-50	0.9	3.9	3.9	0.7	2.7	3.9	0.8	2.5	2.5	0.8
50-75	1.6	2.0	2.0	1.5	2.0	2.0	1.5	2.3	2.0	2.0
75-100	3.0	1.4	1.4	2.7	1.6	1.4	2.8	2.2	2.5	3.8
100-200	2.9	1.9	2.0	3.1	1.5	2.1	3.2	1.9	3.2	2.3
200-500	1.9	3.3	3.3	1.8	1.7	3.5	1.8	2.5	4.6	1.6
500-1,000	2.2	2.3	2.3	2.2	2.5	2.3	2.2	2.3	2.6	2.5
1,000 and more	2.1	1.9	1.9	1.9	2.8	2.1	2.1	2.4	2.0	2.0
<b>By Number of Children<sup>5</sup></b>										
0	2.2	1.8	1.8	2.1	1.9	1.9	2.1	1.7	2.5	2.1
1	2.1	2.0	2.0	2.1	1.3	2.1	2.0	2.0	3.0	2.0
2	1.9	2.3	2.3	1.9	1.5	2.4	1.8	2.5	3.5	1.7
3 or more	1.9	2.7	2.7	1.9	2.3	2.8	1.8	3.4	3.9	1.8
<b>By State Tax Level</b>										
High	2.2	2.3	2.3	2.2	1.9	2.4	2.2	2.3	3.1	2.0
Middle	2.1	2.1	2.1	2.0	1.7	2.2	2.0	2.2	3.0	2.0
Low	1.8	1.8	1.8	1.8	1.5	1.9	1.7	1.9	2.7	1.8
<b>By Filing Status</b>										
Single	1.9	1.6	1.6	1.8	1.7	1.6	1.9	1.5	1.1	1.5
Married Filing Joint	1.8	1.9	2.0	1.8	1.5	2.0	1.8	1.9	3.1	1.7
Head of Household	1.7	1.6	1.6	1.7	1.6	1.6	1.8	2.1	2.4	1.8
Married Filing Separate	3.2	5.8	5.8	3.3	4.7	5.9	3.3	6.1	7.6	3.8
<b>Married Couple, 2+ Kids, 75k&lt;Cash Income&lt;100k</b>	2.8	1.4	1.4	n.a.	1.7	1.5	n.a.	2.9	3.1	n.a.
<b>Married Couple, 2+ Kids, 75k&lt;AGI&lt;100k</b>	1.5	1.7	1.7	1.3	1.8	1.8	1.2	3.2	3.6	n.a.

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-7).

(1) Ratio of AMT liability on Form 6251, lost credits, and the value of reduced deductions to cash income. Tax units that are dependents of other tax units are excluded from the analysis.

n/a: Insufficient data.

(2) Current policy assumes that all the temporary provisions in place for calendar year 2011 are extended, with the exception of the payroll tax cut. In the absence of the AMT fix, the AMT exemption level is not indexed for inflation after 2011 and non-refundable personal credits are not allowed against AMT liability.

(3) Current policy assumes that all the temporary provisions in place for calendar year 2011 are extended, with the exception of the payroll tax cut. The AMT fix under current policy is the AMT patch specified in Senate bill S.3413 which sets the AMT exemption amount for 2012 at \$50,600 for individuals and \$78,750 for married taxpayers filing jointly and for 2013 at \$51,150 for individuals and \$79,850 for married taxpayers filing jointly. It indexes the exemption amount for inflation after 2013 and allows non-refundable personal credits against AMT liability.

(4) Tax units with negative cash income are excluded from the lowest income class. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

(5) Number of children is defined as number of exemptions taken for children living at home.