

T08-0045

AMT Participation Rate (percent) by Individual Characteristics¹

Group	Current Law				Current Law Extended ²	Pre-EGTRRA Law	
	2006	2007	2010	2017	2017	2007	2010
All Taxpayers³	4.0	3.9	33.6	34.7	48.6	10.6	16.0
All Tax Filers	2.8	2.8	24.5	27.8	37.4	8.0	12.4
Tax Filers by Cash Income (thousands of 2006\$)⁴							
Less than 30	*	*	*	0.1	0.1	*	*
30-50	*	*	3.0	12.2	13.0	1.4	2.9
50-75	0.2	0.2	17.1	30.1	38.8	6.9	13.1
75-100	0.7	0.5	49.9	53.7	67.2	18.1	26.1
100-200	4.8	4.1	80.4	61.7	92.3	23.4	32.0
200-500	50.9	50.2	94.3	77.7	96.8	41.3	54.2
500-1,000	49.3	50.5	72.2	27.0	73.8	22.0	22.6
1,000 and more	31.4	31.4	38.8	20.3	40.1	20.3	19.1
Tax Filers by Number of Children⁵							
0	1.9	2.0	16.8	15.9	28.5	2.4	3.9
1	2.7	2.7	32.4	40.9	48.4	7.1	16.0
2	5.0	5.0	42.0	54.8	56.6	22.2	34.0
3 or more	7.4	7.2	48.4	65.3	64.4	39.8	50.3
Tax Filers By State Tax Level							
High	4.6	4.6	27.7	31.6	40.7	10.9	16.2
Middle	2.3	2.3	25.0	28.3	37.9	7.7	12.0
Low	1.6	1.6	21.1	23.8	33.9	5.7	9.2
Tax Filers by Filing Status							
Single	0.9	1.0	3.8	4.7	10.5	1.1	1.7
Married Filing Joint	5.1	5.1	47.9	49.7	67.2	14.5	22.2
Head of Household	1.3	1.3	17.0	33.1	35.0	8.3	14.5
Married Filing Separate	5.7	5.6	47.4	48.7	62.9	12.8	17.6
Married Couple, 2+ Kids, 75K<Cash Income<100k	0.2	0.1	73.6	92.3	92.8	57.5	74.3
Married Couple, 2+ Kids, 75k<AGI<100k	0.8	0.4	88.6	97.7	97.8	68.8	86.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 1006-1).

* Less than 0.05 percent.

(1) Includes returns with AMT liability on Form 6251, with lost credits, and with reduced deductions. Tax Units who are dependents of other tax units are excluded from the analysis.

(2) Includes all 2010 sunset provisions in current law.

(3) Taxpayers are defined as returns with positive income tax liability net of refundable credits.

(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.