

**Table T21-0216**  
**Characteristics of Alternative Minimum Tax (AMT) Payers in 2017, 2021, 2025, and 20**

	2017	2021	2025
<b>AMT Payers as a percentage of all:</b>			
Taxpayers <sup>2</sup>	5.3	0.3	0.2
Tax Filers <sup>3</sup>	3.6	0.2	0.1
Tax Units <sup>4</sup>	3.0	0.1	0.1
<b>AMT Payers as a percentage of tax units by:</b>			
<b>Expanded Cash Income (thousands of 2020\$)<sup>5</sup></b>			
Less than 30	*	*	*
30-50	*	*	*
50-75	*	*	*
75-100	0.1	*	*
100-200	1.7	*	*
200-500	23.7	0.5	0.4
500-1,000	64.7	2.4	1.9
1,000 and more	23.1	11.0	9.1
<b>Filing Status</b>			
Single	1.0	0.1	*
Married Filing Joint	5.8	0.3	0.2
Head of Household	2.0	0.1	*
Married Filing Separate	7.2	0.3	0.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0721-1).

\* Less than 0.05 percent.

(1) Calendar years. AMT payers are those with higher income taxes because they either have positive AMT liability or have lower tax credits or deductions because of the AMT. Tax units that are dependents of other tax units are excluded from analysis. Baseline is the law in place for each year as of September 3, 2021.

(2) Taxpayers are those with positive income tax liability net of refundable credits.

(3) Tax filers are those who file a federal individual income tax return. For 2021, does not include those who file only an economic impact payment.

(4) Includes tax filers and those who do not file a federal individual income tax return ("non-filers").

(5) Tax units with negative adjusted gross income are excluded from their respective income classes. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

26<sup>1</sup>

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2026

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6.6

4.7

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0.3

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26.9

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17.9

1.3

7.8

2.7

9.4

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