

T08-0096
AMT Participation Rate (percent) by Individual Characteristics¹

Group	Current Law					Current Law Extended ²	Pre-EGTRRA Law	
	2007	2008	2009	2010	2018	2018	2008	2010
All Taxpayers³	4.5	33.8	32.1	34.8	38.0	51.8	13.5	17.8
All Tax Filers	3.2	20.8	23.1	25.3	30.3	39.6	10.3	13.7
Tax Filers by Cash Income (thousands of 2008\$)⁴								
Less than 30	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0
30-50	0.0	1.4	1.8	2.4	11.4	12.3	1.6	2.4
50-75	0.2	10.1	12.6	15.2	29.4	38.1	7.8	11.7
75-100	0.6	35.5	41.8	45.9	52.5	67.6	21.0	26.5
100-200	3.6	71.0	75.2	78.2	67.6	92.0	28.0	35.3
200-500	47.0	91.4	93.1	94.2	81.3	97.0	48.0	58.8
500-1,000	57.2	69.6	70.3	76.9	29.6	77.7	26.9	27.3
1,000 and more	37.3	43.7	43.2	47.3	21.4	43.4	21.9	22.1
Tax Filers by Number of Children⁵								
0	2.2	13.2	15.3	17.3	19.0	31.4	3.2	4.6
1	3.4	28.5	31.3	34.3	43.7	50.4	11.7	19.1
2	5.5	38.6	40.8	43.5	56.5	58.0	28.4	36.7
3 or more	8.2	42.8	45.7	48.5	65.7	63.7	43.6	50.0
Tax Filers By State Tax Level								
High	5.0	24.5	26.6	28.8	34.2	43.0	14.0	17.9
Middle	2.9	21.2	23.6	25.9	31.5	40.7	10.1	13.7
Low	1.8	17.2	19.4	21.5	25.8	35.7	7.1	10.1
Tax Filers by Filing Status								
Single	1.1	2.8	3.3	3.9	5.7	12.3	1.4	1.9
Married Filing Joint	5.7	40.3	44.1	47.8	51.2	66.1	18.4	24.2
Head of Household	1.6	12.6	15.2	17.8	34.0	36.0	10.6	15.3
Married Filing Separate	5.2	40.0	43.4	46.9	51.9	66.3	15.7	19.8
Married Couple, 2+ Kids, 75k<Cash Income<100k	0.0	57.4	63.5	67.8	90.8	90.1	57.8	68.4
Married Couple, 2+ Kids, 75k<AGI<100k	0.3	77.5	82.7	87.3	98.2	97.9	74.2	85.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-5).

* 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.