

T09-0188
AMT Participation Rate (percent) by Individual Characteristics¹

Group	Current Law				Administration Baseline		Pre-EGTRRA
	2009	2010	2011	2019	No AMT Fix ²	With AMT Fix ³	Law
					2019	2019	2010
All Taxpayers⁴	4.4	32.6	16.5	37.4	51.0	6.8	16.1
All Tax Filers	2.8	21.9	12.3	29.6	38.7	5.1	12.4
Tax Filers by Cash Income (thousands of 2009\$)⁵							
Less than 30	*	*	*	0.1	0.1	*	*
30-50	*	1.4	2.0	11.1	11.8	*	2.0
50-75	0.1	12.2	10.7	28.3	35.8	0.3	10.0
75-100	0.4	40.7	24.7	48.4	62.8	1.0	25.4
100-200	3.5	74.6	36.7	65.9	90.8	4.2	34.7
200-500	49.6	91.1	57.1	82.0	97.0	53.9	55.9
500-1,000	62.5	77.5	25.7	31.1	80.1	69.3	30.4
1,000 and more	41.4	52.5	20.8	21.2	45.1	39.6	24.6
Tax Filers by Number of Children⁶							
0	2.0	14.8	3.9	18.6	30.8	3.7	3.9
1	2.9	29.2	17.8	42.7	49.3	5.4	17.0
2	4.8	39.1	34.4	55.3	56.5	9.0	35.2
3 or more	7.3	44.0	46.1	64.6	62.6	12.8	48.0
Tax Filers By State Tax Level							
High	4.4	25.1	16.2	33.2	41.9	7.6	16.2
Middle	2.4	22.2	12.2	30.8	39.9	4.9	12.2
Low	1.7	18.6	9.0	25.3	34.9	3.1	9.2
Tax Filers by Filing Status							
Single	1.0	3.2	1.5	5.9	12.9	1.8	1.6
Married Filing Joint	5.1	42.2	22.4	51.5	66.1	9.5	22.4
Head of Household	1.3	15.3	13.5	33.1	34.9	2.5	13.7
Married Filing Separate	5.0	45.6	18.9	52.0	65.8	9.4	20.0
Married Couple, 2+ Kids, 75k<Cash Income<100k	*	62.3	67.0	88.8	88.4	0.1	66.9
Married Couple, 2+ Kids, 75k<AGI<100k	0.1	82.2	86.1	97.8	97.1	0.4	84.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1).

* Less than 0.05 percent.

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

(2) Extends all of the individual income tax provisions included in 2001 EGTRRA and 2003 JGTRRA; maintains the estate tax at its 2009 parameters.

(3) See above footnote. Also extends the 2009 AMT Patch and indexes the AMT exemption, rate bracket threshold, and phase-out exemption threshold for inflation after 2009.

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

(5) 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>

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