

Table T13-0028
Characteristics of AMT Taxpayers, 2011-2013, 2022¹

Group (percentage of tax units with AMT)	Current Law 2011	2012		2013		2022	
		Current Law	Pre-ATRA Law ²	Current Law	Pre-ATRA Law ²	Current Law	Pre-ATRA Law ²
All Taxpayers³	4.7	4.3	34.9	3.6	21.4	3.9	41.8
All Tax Filers	3.2	3.0	23.9	2.5	15.7	2.9	33.0
By Cash Income (thousands of 2012\$)⁴							
Less than 30	<0.05	<0.05	0.3	<0.05	0.2	<0.05	0.8
30-50	0.2	0.1	2.6	<0.05	3.7	0.1	12.3
50-75	1.3	1.0	12.4	1.0	12.5	1.3	28.2
75-100	1.6	1.4	45.5	1.3	33.5	2.1	59.7
100-200	2.5	2.1	82.9	1.9	44.0	2.1	77.7
200-500	52.9	47.7	96.9	46.4	72.7	32.5	91.6
500-1,000	77.2	77.8	78.5	49.5	20.5	54.3	22.1
1,000 and more	33.6	36.4	36.5	19.7	13.5	19.6	13.1
By Number of Children⁵							
0	2.4	2.3	16.3	1.9	5.8	2.2	21.6
1	3.5	3.2	31.7	2.8	23.1	3.2	47.0
2	5.1	4.6	41.4	3.8	39.5	4.5	59.0
3 or more	7.0	6.3	45.9	5.4	50.5	6.5	67.2
By State Tax Level							
High	4.7	4.3	27.0	19.1	19.1	4.5	35.3
Middle	3.1	2.8	24.4	2.4	16.0	2.9	34.4
Low	1.9	1.9	20.6	1.5	12.3	1.6	29.7
By Filing Status							
Single	0.9	0.9	3.3	0.7	1.5	0.8	5.2
Married Filing Joint	5.2	4.7	45.7	3.9	28.1	4.2	56.8
Head of Household	1.2	1.1	15.7	1.0	15.0	1.3	35.4
Married Filing Separate	29.9	26.3	68.6	24.5	64.4	30.4	78.8
Married Couple, 2+ Kids, 75k<Cash Income<100k	0.1	<0.05	67.2	<0.05	92.6	<0.05	93.7
Married Couple, 2+ Kids, 75k<AGI<100k	0.2	0.1	84.0	0.1	87.7	<0.05	97.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-8).

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

(2) Pre-ATRA Law refers to the law that would have been in effect for the given year without the passage of the American Taxpayer Relief Act of 2012.

(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.