

Table T15-0022
Characteristics of Alternative Minimum Tax (AMT) Payers
Percentage Affected by the AMT, 2014-2016, 2025 ¹

Group	2014	2015	2016	2025
All Taxpayers²	4.3	4.4	4.5	4.3
All Tax Filers	2.8	2.9	3.0	3.0
All Tax Units	2.4	2.4	2.5	2.6
Tax Units				
By Expanded Cash Income (thousands of 2015\$)³				
Less than 30	*	*	*	*
30-50	*	*	*	*
50-75	*	*	*	0.1
75-100	0.2	0.2	0.2	0.4
100-200	1.8	1.8	2.0	2.4
200-500	27.9	27.0	27.5	23.3
500-1,000	58.0	59.1	57.4	60.7
1,000 and more	19.9	19.7	18.8	15.1
By Number of Children⁴				
0	1.8	1.8	1.9	2.0
1	3.1	3.2	3.3	3.3
2	5.4	5.6	6.0	6.1
3 or more	8.0	8.1	8.6	9.0
By State Tax Level				
High	4.1	4.2	4.4	4.7
Middle	2.4	2.5	2.6	2.6
Low	2.1	2.1	2.1	2.0
By Filing Status				
Single	0.8	0.8	0.8	1.0
Married Filing Joint	5.5	5.7	5.9	5.6
Head of Household	1.4	1.4	1.6	2.2
Married Filing Separate	5.7	5.3	5.7	6.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-1).

* Less than 0.05.

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

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

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