

**Table T17-0149**  
**Characteristics of Alternative Minimum Tax (AMT) Payers**  
**Percentage Affected by the AMT, 2016-2018, 2027<sup>1</sup>**

<b>Group</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2027</b>
<b>All Taxpayers<sup>2</sup></b>	5.1	5.2	5.2	5.1
<b>All Tax Filers</b>	3.4	3.6	3.6	3.5
<b>All Tax Units</b>	2.8	3.0	3.0	3.0
<b>Tax Units</b>				
<b>By Expanded Cash Income (thousands of 2017\$)<sup>3</sup></b>				
Less than 30	*	*	*	*
30-50	*	*	*	*
50-75	*	*	*	*
75-100	0.2	0.2	0.3	0.4
100-200	1.8	1.9	2.0	2.1
200-500	28.7	29.4	29.8	26.2
500-1,000	62.4	62.9	63.3	67.8
1,000 and more	19.4	19.9	18.7	15.5
<b>By Number of Children<sup>4</sup></b>				
0	2.3	2.4	2.4	2.4
1	3.7	3.9	3.9	4.0
2	6.3	6.5	6.5	6.7
3 or more	9.0	9.4	9.5	9.5
<b>By State Tax Level</b>				
High	5.4	5.7	5.7	5.9
Middle	3.0	3.1	3.1	3.0
Low	2.0	2.1	2.0	1.9
<b>By Filing Status</b>				
Single	1.1	1.1	1.2	1.3
Married Filing Joint	6.5	6.8	6.7	6.2
Head of Household	1.9	2.1	2.2	2.6
Married Filing Separate	6.1	6.2	6.0	7.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* Non-zero value rounded to zero

(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.