

Table T18-0147
Characteristics of Alternative Minimum Tax (AMT) Payers
Percentage Affected by the AMT, 2017-2018, 2025-2026 ¹

Group	2017	2018	2025	2026
All Taxpayers²	5.2	0.2	0.2	6.4
All Tax Filers	3.5	0.1	0.1	4.5
All Tax Units	3.0	0.1	0.1	3.9
Tax Units				
By Expanded Cash Income (thousands of 2018\$)³				
Less than 30	*	*	*	*
30-50	*	*	*	*
50-75	*	*	*	0.1
75-100	0.3	*	*	0.3
100-200	1.9	*	*	2.6
200-500	27.2	0.4	0.3	29.5
500-1,000	61.9	2.2	1.9	61.9
1,000 and more	20.6	11.5	8.7	16.8
By Filing Status				
Single	1.0	*	*	1.3
Married Filing Joint	5.6	0.2	0.2	7.5
Head of Household	2.1	*	*	2.8
Married Filing Separate	7.1	0.4	0.3	8.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0718-1).

* Less than 0.05 percent.

(1) Calendar year. 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. Baseline is the law in place for each year as of October 2, 2018.

(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>.