

**Table T20-0124**  
**Characteristics of Alternative Minimum Tax (AMT) Payers**  
**Percentage Affected by the AMT, 2017, 2019, 2025-2026<sup>1</sup>**

Group	2017	2019	2025
<b>All Taxpayers<sup>2</sup></b>	5.2	0.2	0.2
<b>All Tax Filers</b>	3.6	0.1	0.1
<b>All Tax Units</b>	3.0	0.1	0.1
<b>Tax Units</b>			
<b>By Expanded Cash Income (thousands of 2019\$)<sup>3</sup></b>			
Less than 30	*	*	*
30-50	*	*	*
50-75	*	*	*
75-100	0.2	*	*
100-200	1.6	*	*
200-500	23.3	0.2	0.2
500-1,000	63.8	1.8	1.5
1,000 and more	24.2	12.5	8.2
<b>By Filing Status</b>			
Single	0.9	0.1	*
Married Filing Joint	5.8	0.2	0.2
Head of Household	2.0	*	*
Married Filing Separate	6.7	0.3	0.3

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-2).

\* 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 other tax units are excluded from the analysis. Baseline is the law in place for each year as of March 17, 2020.

(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 e) income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>.

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**2026**

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6.0

4.2

3.7

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0.1

0.3

2.2

23.5

63.8

19.8

1.2

7.0

2.6

8.2

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xpanded cash