

Table T22-0127
Characteristics of Alternative Minimum Tax (AMT) Payers in 2017, 2022, 2025, and 2026¹

	2017	2022	2025	2026
AMT Payers as a percentage of all:				
Taxpayers ²	5.3	0.2	0.2	6.5
Tax Filers ³	3.6	0.2	0.1	4.8
Tax Units ⁴	3.1	0.1	0.1	4.1
AMT Payers as a percentage of tax units by:				
Expanded Cash Income (thousands of 2022\$)⁵				
Less than 30	*	*	*	*
30-50	*	*	*	*
50-75	*	*	*	*
75-100	0.1	*	*	0.2
100-200	1.3	0.1	*	1.9
200-500	18.4	0.3	0.3	21.0
500-1,000	69.5	2.1	2.0	70.8
1,000 and more	24.6	9.8	8.3	21.1
Filing Status				
Single	1.0	0.1	*	1.3
Married Filing Joint	5.9	0.3	0.3	8.0
Head of Household	2.1	0.1	0.1	2.9
Married Filing Separate	7.2	0.4	0.3	10.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0722-2).

* Less than 0.05 percent.

(1) Calendar years. AMT payers are those with higher income taxes because they either have positive AMT liability on form 6251 or have lower tax credits or deductions because of the AMT. 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 24, 2022.

(2) Taxpayers are those with positive income tax liability net of refundable credits.

(3) Tax filers are those who file a federal individual income tax return.

(4) Includes tax filers and those who do not file a federal individual income tax return ("non-filers").

(5) 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>.