

Table T13-0210
Characteristics of Alternative Minimum Tax (AMT) Payers
Percentage Affected by the AMT, 2012-2014, 2023¹

Group	2013		2014		2023		
	Current Law 2012	Current Law	Pre-ATRA Law ²	Current Law	Pre-ATRA Law ²	Current Law	Pre-ATRA Law ²
All Taxpayers³	4.6	4.2	22.7	4.3	25.0	5.4	47.8
All Tax Filers	3.1	2.8	16.1	2.9	18.1	3.8	35.6
All Tax Units	2.7	2.4	13.9	2.6	15.8	3.5	32.6
Tax Units							
By Expanded Cash Income (thousands of 2013\$)⁴							
Less than 30	<0.05	<0.05	0.1	<0.05	0.1	<0.05	0.6
30-50	<0.05	<0.05	2.3	<0.05	2.5	<0.05	7.2
50-75	0.6	0.5	7.9	0.6	9.5	0.8	24.0
75-100	1.8	1.8	20.6	1.9	23.8	2.3	43.7
100-200	1.9	1.9	44.1	1.8	46.4	2.2	78.2
200-500	32.5	29.3	67.8	32.3	71.9	25.4	94.6
500-1,000	85.0	63.7	31.7	61.6	31.7	67.6	38.2
1,000 and more	39.3	18.0	11.1	20.8	13.0	20.2	12.5
By Number of Children⁵							
0	2.4	2.1	6.8	2.3	8.0	3.1	26.3
1	3.4	3.1	23.9	3.3	27.7	4.2	47.0
2	4.7	4.1	38.9	4.4	42.2	5.6	56.7
3 or more	6.3	5.8	49.3	6.0	53.1	8.5	65.0
By State Tax Level							
High	4.5	4.1	19.8	4.2	21.6	5.8	38.6
Middle	2.9	2.7	16.6	2.9	18.6	3.8	37.4
Low	1.9	1.6	12.3	1.8	14.4	2.1	31.4
By Filing Status							
Single	0.9	0.8	1.8	0.9	2.0	1.3	7.6
Married Filing Joint	4.9	4.3	28.9	4.6	32.4	5.8	61.9
Head of Household	1.2	1.1	14.3	1.0	16.9	1.6	31.3
Married Filing Separate	26.9	23.7	61.5	26.7	63.9	30.0	73.0
Married Couple, 2+ Kids, 75k<Exp Cash Income<100k	<0.05	<0.05	38.6	<0.05	43.7	<0.05	76.2
Married Couple, 2+ Kids, 75k<AGI<100k	0.1	<0.05	89.2	0.1	89.5	0.1	98.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-1).

(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) Pre-ATRA Law refers to the law that would have taken effect in 2013 without the passage of the American Taxpayer Relief Act of 2012.

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

(4) 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>.

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