

26-Oct-09

Standard Deduction Amount, 1970-2010

Year	Single Person	Married Couple	Year	Single Person	Married Couple
1970	1,100	1,100	1991	3,400	5,700
1971	1,050	1,050	1992	3,600	6,000
1972	1,300	1,300	1993	3,700	6,200
1973	1,300	1,300	1994	3,800	6,350
1974	1,300	1,300	1995	3,900	6,550
1975	1,600	1,900	1996	4,000	6,700
1976	1,700	2,100	1997	4,150	6,900
1977	2,200	3,200	1998	4,250	7,100
1978	2,200	3,200	1999	4,300	7,200
1979	2,300	3,400	2000	4,400	7,350
1980	2,300	3,400	2001	4,550	7,600
1981	2,300	3,400	2002	4,700	7,850
1982	2,300	3,400	2003	4,750	9,500
1983	2,300	3,400	2004	4,850	9,700
1984	2,300	3,400	2005	5,000	10,000
1985	2,400	3,550	2006	5,150	10,300
1986	2,480	3,670	2007	5,350	10,700
1987	2,540	3,760	2008	5,450	10,900
1988	3,000	5,000	2009	5,700	11,400
1989	3,100	5,200	2010	5,700	11,400
1990	3,250	5,450			

Notes: The standard deduction was first adopted in 1944. From 1944-1969, it was equal to 10 percent of adjusted gross income, up to a maximum of \$1,000.

Beginning in 1985, the blind and those aged 65 or over received larger standard deductions.

Sources: Bakija and Steuerle, National Tax Journal, 1991; Pechman, J.A., Federal Tax Policy (Fifth Edition), Appendix Table A.1; Historical Statistics of the United States, Colonial Period-1970; IRS Form 1040 instructions; IRS Revenue Procedure 2009-50, downloaded October 21, 2009 from <http://www.irs.gov/pub/irs-drop/rp-09-50.pdf>.