

10-Jan-12

Standard Deduction Amount, 1970-2012

Year	Single Person	Married Couple	Year	Single Person	Married Couple
1970	1,100	1,100	1992	3,600	6,000
1971	1,050	1,050	1993	3,700	6,200
1972	1,300	1,300	1994	3,800	6,350
1973	1,300	1,300	1995	3,900	6,550
1974	1,300	1,300	1996	4,000	6,700
1975	1,600	1,900	1997	4,150	6,900
1976	1,700	2,100	1998	4,250	7,100
1977	2,200	3,200	1999	4,300	7,200
1978	2,200	3,200	2000	4,400	7,350
1979	2,300	3,400	2001	4,550	7,600
1980	2,300	3,400	2002	4,700	7,850
1981	2,300	3,400	2003	4,750	9,500
1982	2,300	3,400	2004	4,850	9,700
1983	2,300	3,400	2005	5,000	10,000
1984	2,300	3,400	2006	5,150	10,300
1985	2,400	3,550	2007	5,350	10,700
1986	2,480	3,670	2008	5,450	10,900
1987	2,540	3,760	2009	5,700	11,400
1988	3,000	5,000	2010	5,700	11,400
1989	3,100	5,200	2011	5,800	11,600
1990	3,250	5,450	2012	5,950	11,900
1991	3,400	5,700			

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>; IRS Revenue Procedure 2011-12, downloaded January 13, 2011 from <http://www.irs.gov/pub/irs-drop/rp-11-12.pdf>; IRS Revenue Procedure 2011-52 downloaded January 10, 2012 from <http://www.irs.gov/pub/irs-drop/rp-11-52.pdf>