

22-Jul-19

Standard Deduction Amount, 1970-2018

| Year | Single Person | Head of Household | Married Couple | Year | Single Person | Head of Household | Married Couple |
|------|---------------|-------------------|----------------|------|---------------|-------------------|----------------|
| 1970 | 1,100         | 1,100             | 1,100          | 1995 | 3,900         | 5,750             | 6,550          |
| 1971 | 1,050         | 1,050             | 1,050          | 1996 | 4,000         | 5,900             | 6,700          |
| 1972 | 1,300         | 1,300             | 1,300          | 1997 | 4,150         | 6,050             | 6,900          |
| 1973 | 1,300         | 1,300             | 1,300          | 1998 | 4,250         | 6,250             | 7,100          |
| 1974 | 1,300         | 1,300             | 1,300          | 1999 | 4,300         | 6,350             | 7,200          |
| 1975 | 1,600         | 1,600             | 1,900          | 2000 | 4,400         | 6,450             | 7,350          |
| 1976 | 1,700         | 1,700             | 2,100          | 2001 | 4,550         | 6,650             | 7,600          |
| 1977 | 2,200         | 2,200             | 3,200          | 2002 | 4,700         | 6,900             | 7,850          |
| 1978 | 2,200         | 2,200             | 3,200          | 2003 | 4,750         | 7,000             | 9,500          |
| 1979 | 2,300         | 2,300             | 3,400          | 2004 | 4,850         | 7,150             | 9,700          |
| 1980 | 2,300         | 2,300             | 3,400          | 2005 | 5,000         | 7,300             | 10,000         |
| 1981 | 2,300         | 2,300             | 3,400          | 2006 | 5,150         | 7,550             | 10,300         |
| 1982 | 2,300         | 2,300             | 3,400          | 2007 | 5,350         | 7,850             | 10,700         |
| 1983 | 2,300         | 2,300             | 3,400          | 2008 | 5,450         | 8,000             | 10,900         |
| 1984 | 2,300         | 2,300             | 3,400          | 2009 | 5,700         | 8,350             | 11,400         |
| 1985 | 2,400         | 2,400             | 3,550          | 2010 | 5,700         | 8,400             | 11,400         |
| 1986 | 2,480         | 2,480             | 3,670          | 2011 | 5,800         | 8,500             | 11,600         |
| 1987 | 2,540         | 2,540             | 3,760          | 2012 | 5,950         | 8,700             | 11,900         |
| 1988 | 3,000         | 4,400             | 5,000          | 2013 | 6,100         | 8,950             | 12,200         |
| 1989 | 3,100         | 4,550             | 5,200          | 2014 | 6,200         | 9,100             | 12,400         |
| 1990 | 3,250         | 4,750             | 5,450          | 2015 | 6,300         | 9,250             | 12,600         |
| 1991 | 3,400         | 5,000             | 5,700          | 2016 | 6,300         | 9,300             | 12,600         |
| 1992 | 3,600         | 5,250             | 6,000          | 2017 | 6,350         | 9,350             | 12,700         |
| 1993 | 3,700         | 5,450             | 6,200          | 2018 | 12,000        | 18,000            | 24,000         |
| 1994 | 3,800         | 5,600             | 6,350          |      |               |                   |                |

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

IRS Form 1040 instructions

Pechman, J.A., Federal Tax Policy (Fifth Edition), Appendix Table A.1

Historical Statistics of the United States, Colonial Period-1970

IRS Revenue Procedures, various years.