

7-Feb-22

Standard Deduction Amount, 1970-2021

Year	Single Person	Head of Household	Married Couple	Year	Single Person	Head of Household	Married Couple
1970	1,100	1,100	1,100	1996	4,000	5,900	6,700
1971	1,050	1,050	1,050	1997	4,150	6,050	6,900
1972	1,300	1,300	1,300	1998	4,250	6,250	7,100
1973	1,300	1,300	1,300	1999	4,300	6,350	7,200
1974	1,300	1,300	1,300	2000	4,400	6,450	7,350
1975	1,600	1,600	1,900	2001	4,550	6,650	7,600
1976	1,700	1,700	2,100	2002	4,700	6,900	7,850
1977	2,200	2,200	3,200	2003	4,750	7,000	9,500
1978	2,200	2,200	3,200	2004	4,850	7,150	9,700
1979	2,300	2,300	3,400	2005	5,000	7,300	10,000
1980	2,300	2,300	3,400	2006	5,150	7,550	10,300
1981	2,300	2,300	3,400	2007	5,350	7,850	10,700
1982	2,300	2,300	3,400	2008	5,450	8,000	10,900
1983	2,300	2,300	3,400	2009	5,700	8,350	11,400
1984	2,300	2,300	3,400	2010	5,700	8,400	11,400
1985	2,400	2,400	3,550	2011	5,800	8,500	11,600
1986	2,480	2,480	3,670	2012	5,950	8,700	11,900
1987	2,540	2,540	3,760	2013	6,100	8,950	12,200
1988	3,000	4,400	5,000	2014	6,200	9,100	12,400
1989	3,100	4,550	5,200	2015	6,300	9,250	12,600
1990	3,250	4,750	5,450	2016	6,300	9,300	12,600
1991	3,400	5,000	5,700	2017	6,350	9,350	12,700
1992	3,600	5,250	6,000	2018	12,000	18,000	24,000
1993	3,700	5,450	6,200	2019	12,200	18,350	24,400
1994	3,800	5,600	6,350	2020	12,400	18,650	24,800
1995	3,900	5,750	6,550	2021	12,550	18,800	25,100

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.