

10-May-24

Tax Year 2024 Personal Exemptions and Deductions

Personal Exemption: \$0

Deductions:	Standard	Blind/Elderly
Single	\$14,600	\$1,950
Head of Household	\$21,900	\$1,950
Married	\$29,200	\$1,550

Standard Deduction for Dependents: \$1,300

Filing Threshold:

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	\$14,600	\$16,550	\$18,500		
Head of Household					
0 children	\$21,900	\$23,850	\$25,800		
1 child	\$21,900	\$23,850	\$25,800		
2 children	\$21,900	\$23,850	\$25,800		
Married					
0 children	\$29,200	\$30,750	\$32,300	\$33,850	\$35,400
1 child	\$29,200	\$30,750	\$32,300	\$33,850	\$35,400
2 children	\$29,200	\$30,750	\$32,300	\$33,850	\$35,400

Source: Internal Revenue Service, Publication 505 (2024), Tax Withholding and Estimated Tax.
Accessed May 10, 2024.

<https://www.irs.gov/publications/p505>

10-May-24

Tax Year 2023 Personal Exemptions and Deductions

Personal Exemption: \$0

Deductions:	Standard	Blind/Elderly
Single	\$13,850	\$1,850
Head of Household	\$20,800	\$1,850
Married	\$27,700	\$1,500

Standard Deduction for Dependents: \$1,250

Filing Threshold:

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	\$13,850	\$15,700	\$17,550		
Head of Household					
0 children	\$20,800	\$22,650	\$24,500		
1 child	\$20,800	\$22,650	\$24,500		
2 children	\$20,800	\$22,650	\$24,500		
Married					
0 children	\$27,700	\$29,200	\$30,700	\$32,200	\$33,700
1 child	\$27,700	\$29,200	\$30,700	\$32,200	\$33,700
2 children	\$27,700	\$29,200	\$30,700	\$32,200	\$33,700

Source: Internal Revenue Service, Publication 501; Tables 6, 7 and 8. May 2024.

<https://www.irs.gov/pub/irs-prior/p501--2023.pdf>

10-May-24

Tax Year 2022 Personal Exemptions and Deductions

Personal Exemption: \$0

Deductions:	Standard	Blind/Elderly
	Single	\$12,950
Head of Household	\$19,400	\$1,750
Married	\$25,900	\$1,400

Standard Deduction for Dependents: \$1,150

Filing Threshold:

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	\$12,950	\$14,700	\$16,450		
Head of Household					
0 children	\$19,400	\$21,150	\$22,900		
1 child	\$19,400	\$21,150	\$22,900		
2 children	\$19,400	\$21,150	\$22,900		
Married					
0 children	\$25,900	\$27,300	\$28,700	\$30,100	\$31,500
1 child	\$25,900	\$27,300	\$28,700	\$30,100	\$31,500
2 children	\$25,900	\$27,300	\$28,700	\$30,100	\$31,500

Source: Internal Revenue Service, Publication 501; Tables 6, 7 and 8
<https://www.irs.gov/pub/irs-prior/p501--2022.pdf>

8-Feb-22

Tax Year 2021 Personal Exemptions and Deductions

Personal Exemption: \$0

Deductions:	Standard	Blind/Elderly
	Single	\$12,550
Head of Household	\$18,800	\$1,700
Married	\$25,100	\$1,350

Standard Deduction for Dependents: \$1,100

Filing Threshold:

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	\$12,550	\$14,250	\$15,950		
Head of Household					
0 children	\$18,800	\$20,500	\$22,200		
1 child	\$18,800	\$20,500	\$22,200		
2 children	\$18,800	\$20,500	\$22,200		
Married					
0 children	\$25,100	\$26,450	\$27,800	\$29,150	\$30,500
1 child	\$25,100	\$26,450	\$27,800	\$29,150	\$30,500
2 children	\$25,100	\$26,450	\$27,800	\$29,150	\$30,500

Source: Internal Revenue Service, Publication 501; Tables 6, 7 and 8
<https://www.irs.gov/pub/irs-prior/p501--2021.pdf>

8-Feb-22

Tax Year 2020 Personal Exemptions and Deductions

Personal Exemption: \$0

Deductions:	Standard Blind/Elderly	
	Standard	Blind/Elderly
Single	12,400	1,650
Head of Household	18,650	1,650
Married	24,800	1,300

Standard Deduction for Dependents: \$1,100

Filing Threshold:

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	12,400	14,050	15,700		
Head of Household					
0 children	18,650	20,300	21,950		
1 child	18,650	20,300	21,950		
2 children	18,650	20,300	21,950		
Married					
0 children	24,800	26,100	27,400	28,700	30,000
1 child	24,800	26,100	27,400	28,700	30,000
2 children	24,800	26,100	27,400	28,700	30,000

Source: Internal Revenue Service, Publication 501; Tables 6, 7 and 8
<https://www.irs.gov/publications/p501>

2-Aug-19

Tax Year 2019 Personal Exemptions and Deductions

Personal Exemption: \$0

Deductions:	Standard	Blind/Elderly
Single	12,200	1,600
Head of Household	18,350	1,600
Married	24,400	1,300

Standard Deduction for Dependents: \$1,100

Filing Threshold:

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	12,200	13,800	15,400		
Head of Household					
0 children	18,350	19,950	21,550		
1 child	18,350	19,950	21,550		
2 children	18,350	19,950	21,550		
Married					
0 children	24,400	25,700	27,000	28,300	29,600
1 child	24,400	25,700	27,000	28,300	29,600
2 children	24,400	25,700	27,000	28,300	29,600

Source: Internal Revenue Service, Publication 501

<https://www.irs.gov/publications/p501>

2-Aug-19

Tax Year 2018 Personal Exemptions and Deductions

Personal Exemption: \$0

Deductions:	Standard	Blind/Elderly
Single	12,000	1,600
Head of Household	18,000	1,600
Married	24,000	1,300

Standard Deduction for Dependents: \$1,050

Filing Threshold:

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	12,000	13,600	15,200		
Head of Household					
0 children	18,000	19,600	21,200		
1 child	18,000	19,600	21,200		
2 children	18,000	19,600	21,200		
Married					
0 children	24,000	25,300	26,600	27,900	29,200
1 child	24,000	25,300	26,600	27,900	29,200
2 children	24,000	25,300	26,600	27,900	29,200

Source: Internal Revenue Service, Publication 501

<https://www.irs.gov/publications/p501>

5-May-17

Tax Year 2017 Personal Exemptions and Deductions

Personal Exemption: \$4,050

Deductions:	Standard	Blind/Elderly
Single	6,350	1,550
Head of Household	9,350	1,550
Married	12,700	1,250

Standard Deduction for Dependents: \$1,050

Filing Threshold:

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	10,400	11,950	13,500		
Head of Household					
0 children	13,400	14,950	16,500		
1 child	17,450	19,000	20,550		
2 children	21,500	23,050	24,600		
Married					
0 children	20,800	22,050	23,300	24,550	25,800
1 child	24,850	26,100	27,350	28,600	29,850
2 children	28,900	30,150	31,400	32,650	33,900

Source: Internal Revenue Service, Revenue Procedure 2016-55

<https://www.irs.gov/pub/irs-drop/rp-16-55.pdf>

3-Feb-16

Tax Year 2016 Personal Exemptions and Deductions

Personal Exemption: \$4,050

Deductions:	Standard Blind/Elderly	
	Standard	Blind/Elderly
Single	6,300	1,550
Head of Household	9,300	1,550
Married	12,600	1,250

Standard Deduction for Dependents: \$1,050

Filing Threshold:

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	10,350	11,900	13,450		
Head of Household					
0 children	13,350	14,900	16,450		
1 child	17,400	18,950	20,500		
2 children	21,450	23,000	24,550		
Married					
0 children	20,700	21,950	23,200	24,450	25,700
1 child	24,750	26,000	27,250	28,500	29,750
2 children	28,800	30,050	31,300	32,550	33,800

Source: Internal Revenue Service, Revenue Procedure 2015-53

<https://www.irs.gov/pub/irs-drop/rp-15-53.pdf>

13-Nov-14

Tax Year 2015 Personal Exemptions and Deductions

Personal Exemption: \$4,000

Deductions:	Standard Blind/Elderly	
	Standard	Blind/Elderly
Single	6,300	1,550
Head of Household	9,250	1,550
Married	12,600	1,250

Standard Deduction for Dependents: \$1,050

Filing Threshold:

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	10,300	11,850	13,400		
Head of Household					
0 children	13,250	14,800	16,350		
1 child	17,250	18,800	20,350		
2 children	21,250	22,800	24,350		
Married					
0 children	20,600	21,850	23,100	24,350	25,600
1 child	24,600	25,850	27,100	28,350	29,600
2 children	28,600	29,850	31,100	32,350	33,600

Source: Internal Revenue Service, Revenue Procedure 2014-61

<http://www.irs.gov/pub/irs-drop/rp-14-61.pdf>

7-Feb-14

Tax Year 2014 Personal Exemptions and Deductions

Personal Exemption: \$3,950

Deductions:	Standard Blind/Elderly	
	Standard	Blind/Elderly
Single	6,200	1,550
Head of Household	9,100	1,550
Married	12,400	1,200

Standard Deduction for Dependents: \$1,000

Filing Threshold:

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	10,150	11,700	13,250		
Head of Household					
0 children	13,050	14,600	16,150		
1 child	17,000	18,550	20,100		
2 children	20,950	22,500	24,050		
Married					
0 children	20,300	21,500	22,700	23,900	25,100
1 child	24,250	25,450	26,650	27,850	29,050
2 children	28,200	29,400	30,600	31,800	33,000

Source: Internal Revenue Service, Revenue Procedure 2013-35

<http://www.irs.gov/pub/irs-drop/rp-13-35.pdf>

7-May-13

Tax Year 2013 Personal Exemptions and Deductions

Personal Exemption: \$3,900

Deductions:	Standard Blind/Elderly	
	Standard	Blind/Elderly
Single	6,100	1,500
Head of Household	8,950	1,500
Married	12,200	1,200

Standard Deduction for Dependents: \$1,000

Filing Threshold:

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	10,000	11,500	13,000		
Head of Household					
0 children	12,850	14,350	15,850		
1 child	16,750	18,250	19,750		
2 children	20,650	22,150	23,650		
Married					
0 children	20,000	21,200	22,400	23,600	24,800
1 child	23,900	25,100	26,300	27,500	28,700
2 children	27,800	29,000	30,200	31,400	32,600

Source: Internal Revenue Service, Revenue Procedure 2013-15 dated January 28, 2013
<http://www.irs.gov/pub/irs-drop/rp-11-52.pdf>

10-Jan-12

Tax Year 2012 Personal Exemptions and Deductions

Personal Exemption \$3,800

Deductions

	Standard	Blind/Elderly
Single	5,950	1,450
Head of Household	8,700	1,450
Married	11,900	1,150

Standard Deduction for Dependents

\$950

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	9,750	11,200	12,650		
Head of Household					
0 children	12,500	13,950	15,400		
1 child	16,300	17,750	19,200		
2 children	20,100	21,550	23,000		
Married					
0 children	19,500	20,650	21,800	22,950	24,100
1 child	23,300	24,450	25,600	26,750	27,900
2 children	27,100	28,250	29,400	30,550	31,700

Source: Internal Revenue Service, Revenue Procedure 2011-52, downloaded January 10, 2012 from <http://www.irs.gov/pub/irs-drop/rp-11-52.pdf>

4-Jul-11

Tax Year 2011 Personal Exemptions and Deductions

Personal Exemption \$3,700

Deductions

	Standard	Blind/Elderly
Single	5,800	1,450
Head of Household	8,500	1,450
Married	11,600	1,150

Standard Deduction for Dependents

\$950

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	9,500	10,950	12,400		
Head of Household					
0 children	12,200	13,650	15,100		
1 child	15,900	17,350	18,800		
2 children	19,600	21,050	22,500		
Married					
0 children	19,000	20,150	21,300	22,450	23,600
1 child	22,700	23,850	25,000	26,150	27,300
2 children	26,400	27,550	28,700	29,850	31,000

Source: Internal Revenue Service, Revenue Procedure 2011-12, downloaded January 14, 2011 from <http://www.irs.gov/pub/irs-drop/rp-11-12.pdf>

26-Oct-09

Tax Year 2010 Personal Exemptions and Deductions

Personal Exemption \$3,650

Deductions

	Standard	Blind/Elderly
Single	5,700	1,400
Head of Household	8,400	1,400
Married	11,400	1,100

Standard Deduction for Dependents

\$950

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	9,350	10,750	12,150		
Head of Household					
0 children	12,050	13,450	14,850		
1 child	15,700	17,100	18,500		
2 children	19,350	20,750	22,150		
Married					
0 children	18,700	19,800	20,900	22,000	23,100
1 child	22,350	23,450	24,550	25,650	26,750
2 children	26,000	27,100	28,200	29,300	30,400

Source: Internal Revenue Service, Revenue Procedure 2009-50, downloaded October 21, 2009 from <http://www.irs.gov/pub/irs-drop/rp-09-50.pdf>.

6-Nov-08

Tax Year 2009 Personal Exemptions and Deductions

Personal Exemption \$3,650

Deductions

	Standard	Blind/Elderly
Single	5,700	1,400
Head of Household	8,350	1,400
Married	11,400	1,100

Standard Deduction for Dependents

\$950

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	9,350	10,750	12,150		
Head of Household					
0 children	12,000	13,400	14,800		
1 child	15,650	17,050	18,450		
2 children	19,300	20,700	22,100		
Married					
0 children	18,700	19,800	20,900	22,000	23,100
1 child	22,350	23,450	24,550	25,650	26,750
2 children	26,000	27,100	28,200	29,300	30,400

Source: Internal Revenue Service, Revenue Procedure 2008-66, downloaded November 3, 2008 from <http://www.irs.gov/pub/irs-drop/rp-08-66.pdf>

4-Nov-07

Tax Year 2008 Personal Exemptions and Deductions

Personal Exemption \$3,500

Deductions

	Standard	Blind/Elderly
Single	5,450	1,350
Head of Household	8,000	1,350
Married	10,900	1,050

Standard Deduction for Dependents

\$900

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	8,950	10,300	11,650		
Head of Household					
0 children	11,500	12,850	14,200		
1 child	15,000	16,350	17,700		
2 children	18,500	19,850	21,200		
Married					
0 children	17,900	18,950	20,000	21,050	22,100
1 child	21,400	22,450	23,500	24,550	25,600
2 children	24,900	25,950	27,000	28,050	29,100

Source: Internal Revenue Service, Revenue Procedure 2007-66, downloaded November 1, 2007 from <http://www.irs.gov/pub/irs-drop/rp-07-66.pdf>

15-Nov-06

Tax Year 2007 Personal Exemptions and Deductions

Personal Exemption \$3,400

Deductions

	Standard	Blind/Elderly
Single	5,350	1,300
Head of Household	7,850	1,300
Married	10,700	1,050

Standard Deduction for Dependents

\$850

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	8,750	10,050	11,350		
Head of Household					
0 children	11,250	12,550	13,850		
1 child	14,650	15,950	17,250		
2 children	18,050	19,350	20,650		
Married					
0 children	17,500	18,550	19,600	20,650	21,700
1 child	20,900	21,950	23,000	24,050	25,100
2 children	24,300	25,350	26,400	27,450	28,500

Source: James Young, "Inflation Adjustments Affecting Individual Taxpayers in 2007," Tax Notes magazine, October 9, 2006.

Tax Year 2006 Personal Exemptions and Deductions

Personal Exemption \$3,300

Deductions

	Standard	Blind/Elderly
Single	5,150	1,250
Head of Household	7,550	1,250
Married	10,300	1,000

Standard Deduction for Dependents

\$850

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	8,450	9,700	10,950		
Head of Household					
0 children	10,850	12,100	13,350		
1 child	14,150	15,400	16,650		
2 children	17,450	18,700	19,950		
Married					
0 children	16,900	17,900	18,900	19,900	20,900
1 child	20,200	21,200	22,200	23,200	24,200
2 children	23,500	24,500	25,500	26,500	27,500

Publication 553 (3/2006), Highlights of 2005 Tax Changes: Internal Revenue Service, downloaded July 19, 2006 from:

<http://www.irs.gov/publications/p553/>

Publication 505 (2/2006), Tax Withholding and Estimated Tax: Internal Revenue Service, downloaded July 19, 2006 from:

<http://www.irs.gov/publications/p553/>

Tax Year 2005 Personal Exemptions and Deductions

Personal Exemption \$3,200

Deductions

	Standard	Blind/Elderly
Single	5,000	1,250
Head of Household	7,300	1,250
Married	10,000	1,000

Standard Deduction for Dependents

\$800

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	8,200	9,450	10,700		
Head of Household					
0 children	10,500	11,750	13,000		
1 child	13,700	14,950	16,200		
2 children	16,900	18,150	19,400		
Married					
0 children	16,400	17,400	18,400	19,400	20,400
1 child	19,600	20,600	21,600	22,600	23,600
2 children	22,800	23,800	24,800	25,800	26,800

Publication 553 (1/2005), Highlights of 2004 Tax Changes: Internal Revenue Service, downloaded March 6, 2005 from:

<http://www.irs.gov/publications/p553/>

Tax Year 2004 Personal Exemptions and Deductions

Personal Exemption \$3,100

Deductions

	Standard	Blind/Elderly
Single	4,850	1,200
Head of Household	7,150	1,200
Married	9,700	950

Standard Deduction for Dependents

\$800

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	7,950	9,150	10,350		
Head of Household					
0 children	10,250	11,450	12,650		
1 child	13,350	14,550	15,750		
2 children	16,450	17,650	18,850		
Married					
0 children	15,900	16,850	17,800	18,750	19,700
1 child	19,000	19,950	20,900	21,850	22,800
2 children	22,100	23,050	24,000	24,950	25,900

Publication 501 (2004), Exemptions, Standard Deduction, and Filing Information: Internal Revenue Service, downloaded December 1, 2004 from:
<http://www.irs.gov/publications/p501/>

**Tax Year 2003 Personal Exemptions and Deductions
(Revised)**

Personal Exemption \$3,050

Deductions

	Standard	Blind/Elderly
Single	4,750	1,150
Head of Household	7,000	1,150
Married	9,500	950

Standard Deduction for Dependents

\$750

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	7,800	8,950	10,100		
Head of Household					
0 children	10,050	11,200	12,350		
1 child	13,100	14,250	15,400		
2 children	16,150	17,300	18,450		
Married					
0 children	15,600	16,550	17,500	18,450	19,400
1 child	18,650	19,600	20,550	21,500	22,450
2 children	21,700	22,650	23,600	24,550	25,500

Source: CCH Incorporated downloaded on October 17, 2002 from:

<http://www.toolkit.cch.com/columns/taxes/02-085brackets.asp>

Revised Tax Rate Schedules: Internal Revenue Service, downloaded June 30, 2003 from:

<http://www.irs.gov/formspubs/article/0,,id=109877,00.html>

Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA)

**Tax Year 2002 Personal Exemptions and Deductions
(in dollars)**

Personal Exemption \$3,000

Deductions

	Standard	Blind/Elderly
Single	4,700	1,150
Head of Household	6,900	1,150
Married	7,850	900

Standard Deduction for Dependents

\$750

Filing Threshold

	Number of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	7,700	8,850	10,000		
Head of Household					
0 children	9,900	11,050	12,200		
1 child	12,900	14,050	15,200		
2 children	15,900	17,050	18,200		
Married					
0 children	13,850	14,750	15,650	16,550	17,450
1 child	16,850	17,750	18,650	19,550	20,450
2 children	19,850	20,750	21,650	22,550	23,450

Source: U.S. Senate, Joint Economic Committee, September 20, 2001

**Tax Year 2001 Personal Exemptions and Deductions
(in dollars)**

Personal Exemption \$2,900

Deductions

	Standard	Blind/Elderly
Single	4,550	1,100
Head of Household	6,650	1,100
Married	7,600	900

Standard Deduction for Dependents

\$700

Filing Threshold

	Numer of Blind / Elderly Exemptions				
	0	1	2	3	4
Single	7,450	8,550	9,650		
Head of Household					
0 kids	9,550	10,650	11,750		
1 kid	12,450	13,550	14,650		
2 kids	15,350	16,450	17,550		
Married					
0 kids	13,400	14,300	15,200	16,100	17,000
1 kid	16,300	17,200	18,100	19,000	19,900
2 kids	19,200	20,100	21,000	21,900	22,800

Source: Internal Revenue Service, 2001