

20-Jan-15

Standard Deduction Amount, 1970-2015

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

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

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