

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

Historical Statistics of the United States, Colonial Period-1970

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http://www.irs.gov/pub/irs-tege/rp92_102.pdf

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>

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