

Standard Deduction Amount, Tax Years 1970-2024

Year	Single Person	Head of Household	Married Couple	Year	Single Person	Head of Household	Married Couple
1970	\$1,100	\$1,100	\$1,100	1997	\$4,150	\$6,050	\$6,900
1971	\$1,050	\$1,050	\$1,050	1998	\$4,250	\$6,250	\$7,100
1972	\$1,300	\$1,300	\$1,300	1999	\$4,300	\$6,350	\$7,200
1973	\$1,300	\$1,300	\$1,300	2000	\$4,400	\$6,450	\$7,350
1974	\$1,300	\$1,300	\$1,300	2001	\$4,550	\$6,650	\$7,600
1975	\$1,600	\$1,600	\$1,900	2002	\$4,700	\$6,900	\$7,850
1976	\$1,700	\$1,700	\$2,100	2003	\$4,750	\$7,000	\$9,500
1977	\$2,200	\$2,200	\$3,200	2004	\$4,850	\$7,150	\$9,700
1978	\$2,200	\$2,200	\$3,200	2005	\$5,000	\$7,300	\$10,000
1979	\$2,300	\$2,300	\$3,400	2006	\$5,150	\$7,550	\$10,300
1980	\$2,300	\$2,300	\$3,400	2007	\$5,350	\$7,850	\$10,700
1981	\$2,300	\$2,300	\$3,400	2008	\$5,450	\$8,000	\$10,900
1982	\$2,300	\$2,300	\$3,400	2009	\$5,700	\$8,350	\$11,400
1983	\$2,300	\$2,300	\$3,400	2010	\$5,700	\$8,400	\$11,400
1984	\$2,300	\$2,300	\$3,400	2011	\$5,800	\$8,500	\$11,600
1985	\$2,400	\$2,400	\$3,550	2012	\$5,950	\$8,700	\$11,900
1986	\$2,480	\$2,480	\$3,670	2013	\$6,100	\$8,950	\$12,200
1987	\$2,540	\$2,540	\$3,760	2014	\$6,200	\$9,100	\$12,400
1988	\$3,000	\$4,400	\$5,000	2015	\$6,300	\$9,250	\$12,600
1989	\$3,100	\$4,550	\$5,200	2016	\$6,300	\$9,300	\$12,600
1990	\$3,250	\$4,750	\$5,450	2017	\$6,350	\$9,350	\$12,700
1991	\$3,400	\$5,000	\$5,700	2018	\$12,000	\$18,000	\$24,000
1992	\$3,600	\$5,250	\$6,000	2019	\$12,200	\$18,350	\$24,400
1993	\$3,700	\$5,450	\$6,200	2020	\$12,400	\$18,650	\$24,800
1994	\$3,800	\$5,600	\$6,350	2021	\$12,550	\$18,800	\$25,100
1995	\$3,900	\$5,750	\$6,550	2022	\$12,950	\$19,400	\$25,900
1996	\$4,000	\$5,900	\$6,700	2023	\$13,850	\$20,800	\$27,700
				2024	\$14,600	\$21,900	\$29,200

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.

