

# Standard Deduction

## Married Filing Joint

Adjusted Gross Income (Col. B, Line 12)	Standard Deduction
\$ 0 – \$25,999	\$8,500
\$26,000 – \$26,499	\$8,325
\$25,500 – \$26,999	\$8,150
\$27,000 – \$27,499	\$7,975
\$27,500 – \$27,999	\$7,800
\$28,000 – \$28,499	\$7,625
\$28,500 – \$28,999	\$7,450
\$29,000 – \$29,499	\$7,275
\$29,500 – \$29,999	\$7,100
\$30,000 – \$30,499	\$6,925
\$30,500 – \$30,999	\$6,750
\$31,000 – \$31,499	\$6,575
\$31,500 – \$31,999	\$6,400
\$32,000 – \$32,499	\$6,225
\$32,500 – \$32,999	\$6,050
\$33,000 – \$33,499	\$5,875
\$33,500 – \$33,999	\$5,700
\$34,000 – \$34,499	\$5,525
\$34,500 – \$34,999	\$5,350
\$35,000 – \$35,499	\$5,175
\$35,500 and above	\$5,000

## Married Filing Separate

Adjusted Gross Income (Col. B, Line 12)	Standard Deduction
\$ 0 – \$12,999	\$4,250
\$13,000 – \$13,249	\$4,162
\$13,250 – \$13,499	\$4,074
\$13,500 – \$13,749	\$3,986
\$13,750 – \$13,999	\$3,898
\$14,000 – \$14,249	\$3,810
\$14,250 – \$14,499	\$3,722
\$14,500 – \$14,749	\$3,634
\$14,750 – \$14,999	\$3,546
\$15,000 – \$15,249	\$3,458
\$15,250 – \$15,499	\$3,370
\$15,500 – \$15,749	\$3,282
\$15,750 – \$15,999	\$3,194
\$16,000 – \$16,249	\$3,106
\$16,250 – \$16,499	\$3,018
\$16,500 – \$16,749	\$2,930
\$16,750 – \$16,999	\$2,842
\$17,000 – \$17,249	\$2,754
\$17,250 – \$17,499	\$2,666
\$17,500 – \$17,749	\$2,578
\$17,750 and above	\$2,500

## Head of Family

Adjusted Gross Income (Col. B, Line 12)	Standard Deduction
\$ 0 – \$25,999	\$5,200
\$26,000 – \$26,499	\$5,065
\$26,500 – \$26,999	\$4,930
\$27,000 – \$27,499	\$4,795
\$27,500 – \$27,999	\$4,660
\$28,000 – \$28,499	\$4,525
\$28,500 – \$28,999	\$4,390
\$29,000 – \$29,499	\$4,255
\$29,500 – \$29,999	\$4,120
\$30,000 – \$30,499	\$3,985
\$30,500 – \$30,999	\$3,850
\$31,000 – \$31,499	\$3,715
\$31,500 – \$31,999	\$3,580
\$32,000 – \$32,499	\$3,445
\$32,500 – \$32,999	\$3,310
\$33,000 – \$33,499	\$3,175
\$33,500 – \$33,999	\$3,040
\$34,000 – \$34,499	\$2,905
\$34,500 – \$34,999	\$2,770
\$35,000 – \$35,499	\$2,635
\$35,500 and above	\$2,500

## Single

Adjusted Gross Income (Col. B, Line 12)	Standard Deduction
\$ 0 – \$25,999	\$3,000
\$26,000 – \$26,499	\$2,975
\$26,500 – \$26,999	\$2,950
\$27,000 – \$27,499	\$2,925
\$27,500 – \$27,999	\$2,900
\$28,000 – \$28,499	\$2,875
\$28,500 – \$28,999	\$2,850
\$29,000 – \$29,499	\$2,825
\$29,500 – \$29,999	\$2,800
\$30,000 – \$30,499	\$2,775
\$30,500 – \$30,999	\$2,750
\$31,000 – \$31,499	\$2,725
\$31,500 – \$31,999	\$2,700
\$32,000 – \$32,499	\$2,675
\$32,500 – \$32,999	\$2,650
\$33,000 – \$33,499	\$2,625
\$33,500 – \$33,999	\$2,600
\$34,000 – \$34,499	\$2,575
\$34,500 – \$34,999	\$2,550
\$35,000 – \$35,499	\$2,525
\$35,500 and above	\$2,500