

Standard Deductions

Amount being Added for Blind or Over 64 in Charts Below:

Filing Status	2022	2023	2024
Single or HoH	\$1,750	\$1,850	\$1,950
MFJ, MFS*, or QSS	\$1,400	\$1,500	\$1,550

A person who turns 65 on Jan 1 is considered to be 65 on the last day of the previous year.

*A person filing MFS can take the additional deductions for the spouse if the spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

Standard Deductions for 2024

	Standard Deduction	One Person Over 64 OR Blind	One Person Over 64 AND Blind OR TP AND Spouse Over 64 OR Blind	One Person Over 64 AND Blind AND TP OR Spouse Over 64 OR Blind	TP AND Spouse Over 65 AND Blind
Single	\$14,600	\$16,550	\$18,500	NA	NA
Head of Household	\$21,900	\$23,850	\$25,800	NA	NA
QSS	\$29,200	\$30,750	\$32,300	NA	NA
Married Filing Jointly	\$29,200	\$30,750	\$32,300	\$33,850	\$35,400
Married Filing Separately*	\$14,600	\$16,150	\$17,700	\$19,250	\$20,800

Standard Deduction if someone can claim you as a dependent. (Tax year 2024)

- The greater of:
 - \$1,300 or
 - Earned Income** plus \$450 but not more than the standard deduction amount.
- The standard deduction is increased for dependents who are over 64 and/or blind the same as if they were not dependednt.
- Earned income** is the usual wages, tips, net business income etc. Plus... For purposes of the standard deduction, any part of taxable scholarships or fellowship grants.

Standard Deductions for 2023

	Standard Deduction	One Person Over 64 OR Blind	One Person Over 64 AND Blind OR TP AND Spouse Over 64 OR Blind	One Person Over 64 AND Blind AND TP OR Spouse Over 64 OR Blind	TP AND Spouse Over 65 AND Blind
Single	\$13,850	\$15,700	\$17,550	NA	NA
Head of Household	\$20,800	\$21,150	\$22,900	NA	NA
QSS	\$27,700	\$29,200	\$30,700	NA	NA
Married Filing Jointly	\$27,700	\$29,200	\$30,700	\$32,200	\$33,700
Married Filing Separately*	\$13,850	\$15,350	\$16,850	\$18,350	\$19,850

Standard Deductions for 2022

	Standard Deduction	One Person Over 64 OR Blind	One Person Over 64 AND Blind OR TP AND Spouse Over 64 OR Blind	One Person Over 64 AND Blind AND TP OR Spouse Over 64 OR Blind	TP AND Spouse Over 65 AND Blind
Single	\$12,950	\$14,700	\$16,450	NA	NA
Head of Household	\$19,400	\$21,150	\$22,900	NA	NA
QSS	\$25,900	\$27,300	\$28,700	NA	NA
Married Filing Jointly	\$25,900	\$27,300	\$28,700	\$30,100	\$31,500
Married Filing Separately*	\$12,950	\$14,350	\$15,750	\$17,150	\$18,550