

Standard Deductions and Personal Exemptions

The first box below tells how much to subtract from the AGI (adjusted gross income) if the household claims the standard deduction (as opposed to itemized deductions).

The second box shows examples of calculating the deduction based on personal exemptions. This will also be subtracted from the AGI.

The taxable income for a household is found by subtracting these deductions from the AGI.

Finding Standard Deduction

- \$6,300 for single taxpayers
- \$12,600 for married taxpayers filing jointly
- \$6,300 for married taxpayers filing separately
- \$9,300 for head of household

Filing Status and Exemptions

Total Deduction

Single individual (1 exemption)	$1 \times \$4050 = \4050
Married with 3 children (5 exemptions)	$5 \times \$4050 = \$20,250$
Single, head of household, 2 children (3 exemptions)	$3 \times \$4050 = \$12,150$

(source: Business Mathematics, Clendenen and Salzman, 14th edition)