

2020 Inflation-Adjusted Amounts

Exemption amount

Personal	\$0
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Gross income test for qualifying relative

Income less than	\$4,300
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Standard deduction

Single	\$12,400
MFJ and QW	\$24,800
HH	\$18,850
MFS	\$12,400

Additional Standard Deduction

Age 65 (or over) and /or blind

Single, HH	\$1,650
MFJ, QW and MFS	\$1,300

Dependent Standard Deduction

The greater of:	\$1,100
or earned income plus	\$350

Filing Requirements

Single (under age 65)	\$12,400
Single (age 65 and over)	\$14,050
MFJ (both spouses under 65)	\$24,800
MFJ (one spouse under 65)	\$26,100
MFJ (both spouses age 65 or over)	\$27,400
QW (under age 65)	\$24,800
QW (age 65 or over)	\$26,100
HH (under age 65)	\$18,850
HH (age 65 or over)	\$20,500
MFS	\$5