

## U.S. Federal Individual Income Tax Data Statutory Adjustments to Income

Calendar Year	Total (Amount)	Two Income Earners' Deduction (Amount)	Moving Expenses (Amount)	Business Expenses (Amount)	K.E.O.G. Accounts (Amount)	I.R.A. Accounts (Amount)	Forfeited Interest Penalty (Amount)	Alimony Paid (Amount)	Living Abroad (Amount)	All Other (Amount)
1971	8,848	0	1,044	5,936	516	0	0	0	0	1,352
1972	9,565	0	1,159	6,551	578	0	0	0	0	1,277
1973	10,665	0	1,440	7,182	611	0	0	0	0	1,432
1974	13,103	0	1,500	7,800	1,500	0	0	0	0	2,303
1975	15,102	0	1,559	8,338	1,604	1,436	32	0	0	2,133
1976	16,284	0	2,100	8,950	1,750	1,968	30	0	0	1,486
1977	19,329	0	2,598	9,563	1,835	2,458	117	1,537	0	1,221
1978	22,364	0	2,900	10,500	1,994	2,970	300	1,800	314	1,586
1979	24,778	0	3,186	11,394	2,029	3,199	489	1,981	776	1,724
1980	28,614	0	3,205	13,811	2,008	3,431	1,408	2,268	1,299	1,184
1981	31,442	0	3,521	15,065	2,012	4,750	1,504	2,348	757	1,485
1982	64,887	9,048	3,665	16,276	2,483	28,274	330	3,035	127	1,649
1983	81,393	19,885	3,849	17,831	2,938	32,061	266	3,259	123	1,181
1984	89,745	22,408	4,409	19,326	4,072	35,374	183	3,850	0	123
1985	95,082	24,615	4,555	18,318	5,182	38,212	156	3,923	0	121
1986	99,008	26,672	4,621	19,622	6,195	37,758	138	3,894	0	108
1987	30,116	0	0	4,066	6,183	14,066	186	4,008	0	1,607
1988	28,202	0	0	4,247	6,627	11,882	181	4,183	0	1,082
1989	24,573	0	0	0	6,326	10,829	313	4,514	0	2,591
1990	33,974	0	0	0	6,778	9,858	195	4,932	0	12,211
1991	34,716	0	0	0	6,913	9,030	197	5,302	0	13,274
1992	35,464	0	0	0	7,592	8,696	153	5,514	0	13,509
1993	36,624	0	0	0	8,160	8,527	105	5,305	0	14,527
1994	39,103	0	1,549	0	8,195	8,389	137	5,514	0	15,319
1995	41,140	0	1,720	0	8,734	8,338	204	5,226	0	16,918
1996	42,647	0	1,682	0	8,979	8,628	168	5,668	0	17,522
1997	46,955	0	1,848	0	10,238	8,663	234	6,311	0	19,661
1998	51,531	0	1,684	0	11,040	8,188	218	5,118	0	25,283
1999	56,699	0	2,231	0	11,928	7,883	236	7,248	0	27,173
2000	58,610	0	2,138	0	12,475	7,477	287	7,460	0	28,773
2001	60,573	0	2,181	0	13,114	7,407	198	7,473	0	30,200
2002	77,161	0	2,215	0	16,350	9,462	193	7,184	55	41,702
2003	87,576	0	2,440	0	17,996	10,007	150	7,520	52	49,411
2004	98,047	0	2,952	0	19,296	10,029	209	8,470	60	57,031
2005	109,396	0	3,077	0	21,268	12,003	266	8,954	71	63,757
2006	113,845	0	3,159	0	22,012	12,534	430	9,116	84	66,510
2007	123,020	0	2,903	0	22,262	12,877	353	9,497	98	75,030
2008	121,599	0	3,003	0	20,262	11,665	389	9,621	130	76,529
2009	112,967	0	2,100	0	18,857	11,215	339	9,844	136	70,476
2010	119,299	0	2,674	0	18,906	11,443	356	10,416	74	75,430
2011	124,343	0	2,931	0	19,484	11,044	461	10,665	99	79,659
2012	134,028	0	3,088	0	20,849	11,795	456	11,156	136	86,548
2013	139,882	0	3,561	0	22,408	12,973	221	11,761	83	88,875
2014	145,184	0	3,445	0	23,215	13,229	140	11,808	94	93,253
2015	150,093	0	3,692	0	24,378	13,044	77	12,345	124	96,433

Source: U.S. Treasury, Internal Revenue Service and the State and Regional Fiscal Studies Unit.

NOTE: Amounts in millions of dollars, Numbers in thousands

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