

**1. Tables for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income (Forms 668-W(ACS) and 668-W(ICS))**

The tables below show the amount of an individual's income (take home pay) that is exempt from a notice of levy used to collect delinquent tax in 2021.

**2021**

Filing Status: <b>Single</b>								Filing Status: <b>Married Filing Joint Return (and Qualifying Widow(er)s)</b>							
Pay Period	Number of Dependents Claimed on Statement							Pay Period	Number of Dependents Claimed on Statement						
	0	1	2	3	4	5	More Than 5		0	1	2	3	4	5	More Than 5
Daily	48.27	64.81	81.35	97.89	114.43	130.97	48.27 plus 16.54 for each dependent	Daily	96.54	113.08	129.62	146.16	162.70	179.24	96.54 plus 16.54 for each dependent
Weekly	241.35	324.04	406.73	489.42	572.11	654.80	241.35 plus 82.69 for each dependent	Weekly	482.69	565.38	648.07	730.76	813.45	896.14	482.69 plus 82.69 for each dependent
Biweekly	482.69	648.07	813.45	978.83	1144.21	1309.59	482.69 plus 165.38 for each dependent	Biweekly	965.38	1130.76	1296.14	1461.52	1626.90	1792.28	965.38 plus 165.38 for each dependent
Semimonthly	522.92	702.09	881.26	1060.43	1239.60	1418.77	522.92 plus 179.17 for each dependent	Semimonthly	1045.83	1225.00	1404.17	1583.34	1762.51	1941.68	1045.83 plus 179.17 for each dependent
Monthly	1045.83	1404.16	1762.49	2120.82	2479.15	2837.48	1045.83 plus 358.33 for each dependent	Monthly	2091.67	2450.00	2808.33	3166.66	3524.99	3883.32	2091.67 plus 358.33 for each dependent

  

Filing Status: <b>Head of Household</b>								Filing Status: <b>Married Filing Separate Return</b>							
Pay Period	Number of Dependents Claimed on Statement							Pay Period	Number of Dependents Claimed on Statement						
	0	1	2	3	4	5	More Than 5		0	1	2	3	4	5	More Than 5
Daily	72.31	88.85	105.39	121.93	138.47	155.01	72.31 plus 16.54 for each dependent	Daily	48.27	64.81	81.35	97.89	114.43	130.97	48.27 plus 16.54 for each dependent
Weekly	361.54	444.23	526.92	609.61	692.30	774.99	361.54 plus 82.69 for each dependent	Weekly	241.35	324.04	406.73	489.42	572.11	654.80	241.35 plus 82.69 for each dependent
Biweekly	723.08	888.46	1053.84	1219.22	1384.60	1549.98	723.08 plus 165.38 for each dependent	Biweekly	482.69	648.07	813.45	978.83	1144.21	1309.59	482.69 plus 165.38 for each dependent
Semimonthly	783.33	962.50	1141.67	1320.84	1500.01	1679.18	783.33 plus 179.17 for each dependent	Semimonthly	522.92	702.09	881.26	1060.43	1239.60	1418.77	522.92 plus 179.17 for each dependent
Monthly	1566.67	1925.00	2283.33	2641.66	2999.99	3358.32	1566.67 plus 358.33 for each dependent	Monthly	1045.83	1404.16	1762.49	2120.82	2479.15	2837.48	1045.83 plus 358.33 for each dependent

**2. Table for Figuring Additional Exempt Amount for Taxpayers at Least 65 Years Old and/or Blind**

Filing Status	*	Additional Exempt Amount				
		Daily	Weekly	Biweekly	Semi-monthly	Monthly
<b>Single or Head of Household</b>	1	6.54	32.69	65.38	70.83	141.67
	2	13.08	65.38	130.77	141.67	283.33
<b>Any Other Filing Status</b>	1	5.19	25.96	51.92	56.25	112.50
	2	10.38	51.92	103.85	112.50	225.00
	3	15.58	77.88	155.77	168.75	337.50
	4	20.77	103.85	207.69	225.00	450.00

\* ADDITIONAL STANDARD DEDUCTION claimed on Parts 3,4, and 5 of levy.

**Examples**

These tables show the amount of take home pay that is exempt each pay period from a levy on wages, salary, and other income.

1. A single taxpayer who is paid weekly and claims three dependents has \$489.42 exempt from levy.
2. If the taxpayer in number 1 is over 65 and writes 1 in the ADDITIONAL STANDARD DEDUCTION space on Parts 3, 4, & 5 of the levy, \$522.11 is exempt from this levy (\$489.42 plus \$32.69).
3. A taxpayer who is married, files jointly, is paid bi-weekly, and claims two dependents has \$1,296.14 exempt from levy.
4. If the taxpayer in number 3 is over 65 and has a spouse who is blind, this taxpayer should write 2 in the ADDITIONAL STANDARD DEDUCTION space on Parts 3,4, and 5 of the levy. If so, \$1,399.99 is exempt from this levy (\$1,296.14 plus \$103.85).