

1. Tables for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income (Forms 668-W(ACS), 668-W(c)(DO) 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 2018.

2018

Filing Status: Single								Filing Status: Married Filing Joint Return (and Qualifying Widow(er)s)							
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	46.15	62.11	78.07	94.03	109.99	125.95	46.15 plus 15.96 for each dependent	Daily	92.31	108.27	124.23	140.19	156.15	172.11	92.31 plus 15.96 for each dependent
Weekly	230.77	310.58	390.39	470.20	550.01	629.82	230.77 plus 79.81 for each dependent	Weekly	461.54	541.35	621.16	700.97	780.78	860.59	461.54 plus 79.81 for each dependent
Biweekly	461.54	621.16	780.78	940.40	1100.02	1259.64	461.54 plus 159.62 for each dependent	Biweekly	923.08	1082.70	1242.32	1401.94	1561.56	1721.18	923.08 plus 159.62 for each dependent
Semimonthly	500.00	672.92	845.84	1018.76	1191.68	1364.60	500.00 plus 172.92 for each dependent	Semimonthly	1000.00	1172.92	1345.84	1518.76	1691.68	1864.60	1000.00 plus 172.92 for each dependent
Monthly	1000.00	1345.83	1691.66	2037.49	2383.32	2729.15	1000.00 plus 345.83 for each dependent	Monthly	2000.00	2345.83	2691.66	3037.49	3383.32	3729.15	2000.00 plus 345.83 for each dependent

Filing Status: Head of Household								Filing Status: Married Filing Separate Return							
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	69.23	85.19	101.15	117.11	133.07	149.03	69.23 plus 15.96 for each dependent	Daily	46.15	62.11	78.07	94.03	109.99	125.95	46.15 plus 15.96 for each dependent
Weekly	346.15	425.96	505.77	585.58	665.39	745.20	346.15 plus 79.81 for each dependent	Weekly	230.77	310.58	390.39	470.20	550.01	629.82	230.77 plus 79.81 for each dependent
Biweekly	692.31	851.93	1011.55	1171.17	1330.79	1490.41	692.31 plus 159.62 for each dependent	Biweekly	461.54	621.16	780.78	940.40	1100.02	1259.64	461.54 plus 159.62 for each dependent
Semimonthly	750.00	922.92	1095.84	1268.76	1441.68	1614.60	750.00 plus 172.92 for each dependent	Semimonthly	500.00	672.92	845.84	1018.76	1191.68	1364.60	500.00 plus 172.92 for each dependent
Monthly	1500.00	1845.83	2191.66	2537.49	2883.32	3229.15	1500.00 plus 345.83 for each dependent	Monthly	1000.00	1345.83	1691.66	2037.49	2383.32	2729.15	1000.00 plus 345.83 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
Single or Head of Household	1	6.15	30.77	61.54	66.67	133.33
	2	12.31	61.54	123.08	133.33	266.67
Any Other Filing Status	1	5.00	25.00	50.00	54.17	108.33
	2	10.00	50.00	100.00	108.33	216.67
	3	15.00	75.00	150.00	162.50	325.00
	4	20.00	100.00	200.00	216.67	433.33

* 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 \$470.20 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, \$500.97 is exempt from this levy (\$470.20 plus \$30.77).
3. A taxpayer who is married, files jointly, is paid bi-weekly, and claims two dependents has \$1242.32 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, \$1342.32 is exempt from this levy (\$1242.32 plus \$100).