

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

Publication 1494, shown below, provides tables that show the amount of an individual's income that is exempt from a notice of levy used to collect delinquent tax in 2009. (Amounts are for each pay period.)

2009

Filing Status: Single								Filing Status: Married Filing Joint Return (and Qualifying Widow(er)s)							
Pay Period	Number of Exemptions Claimed on Statement							Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More than 6		1	2	3	4	5	6	More than 6
Daily	35.96	50.00	64.04	78.08	92.12	106.15	21.92 plus 14.04 for each exemption	Daily	57.88	71.92	85.96	100.00	114.04	128.08	43.85 plus 14.04 for each exemption
Weekly	179.81	250.00	320.19	390.38	460.58	530.77	109.62 plus 70.19 for each exemption	Weekly	289.42	359.62	429.81	500.00	570.19	640.38	219.23 plus 70.19 for each exemption
Biweekly	359.62	500.00	640.38	780.77	921.15	1061.54	219.23 plus 140.38 for each exemption	Biweekly	578.85	719.23	859.62	1000.00	1140.38	1280.77	438.46 plus 140.38 for each exemption
Semimonthly	389.58	541.67	693.75	845.83	997.92	1150.00	237.50 plus 152.08 for each exemption	Semimonthly	627.08	779.17	931.25	1083.33	1235.42	1387.50	475.00 plus 152.08 for each exemption
Monthly	779.17	1083.33	1387.50	1691.67	1995.83	2300.00	475.00 plus 304.17 for each exemption	Monthly	1254.17	1558.33	1862.50	2166.67	2470.83	2775.00	950.00 plus 304.17 for each exemption

Filing Status: Unmarried Head of Household								Filing Status: Married Filing Separate Return							
Pay Period	Number of Exemptions Claimed on Statement							Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More than 6		1	2	3	4	5	6	More than 6
Daily	46.15	60.19	74.23	88.27	102.31	116.35	32.12 plus 14.04 for each exemption	Daily	35.96	50.00	64.04	78.08	92.12	106.15	21.92 plus 14.04 for each exemption
Weekly	230.77	300.96	371.15	441.35	511.54	581.73	160.58 plus 70.19 for each exemption	Weekly	179.81	250.00	320.19	390.38	460.58	530.77	109.62 plus 70.19 for each exemption
Biweekly	461.54	601.92	742.31	882.69	1023.08	1163.46	321.15 plus 140.38 for each exemption	Biweekly	359.62	500.00	640.38	780.77	921.15	1061.54	219.23 plus 140.38 for each exemption
Semimonthly	500.00	652.08	804.17	956.25	1108.33	1260.42	347.92 plus 152.08 for each exemption	Semimonthly	389.58	541.67	693.75	845.83	997.92	1150.00	237.50 plus 152.08 for each exemption
Monthly	1000.00	1304.17	1608.33	1912.50	2216.67	2520.83	695.83 plus 304.17 for each exemption	Monthly	779.17	1083.33	1387.50	1691.67	1995.83	2300.00	475.00 plus 304.17 for each exemption

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	Semimonthly	Monthly
Single or Head of Household	1	5.38	26.92	53.85	58.33	116.67
	2	10.77	53.85	107.69	116.67	233.33
Any other Filing Status	1	4.23	21.15	42.31	45.83	91.67
	2	8.46	42.31	84.62	91.67	183.33
	3	12.69	63.46	126.92	137.50	275.00
	4	16.92	84.62	169.23	183.33	366.67

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

Examples

These tables show the amount exempt from a levy on wages, salary, and other income. For example:

1. A single taxpayer who is paid weekly and claims three exemptions (including one for the taxpayer) has \$320.19 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, and 5 of the levy, \$347.11 is exempt from this levy (\$320.19 plus \$26.92).
3. A taxpayer who is married, files jointly, is paid biweekly, and claims two exemptions (including one for the taxpayer) has \$719.23 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. Then, \$803.85 is exempt from this levy (\$719.23 plus \$84.62).