

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 that is exempt from a notice of levy used to collect delinquent tax in 2014

2014

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	39.04	54.23	69.42	84.62	99.81	115.00	23.85 plus 15.19 for each exemption	Daily	62.88	78.08	93.27	108.46	123.65	138.85	47.69 plus 15.19 for each exemption
Weekly	195.19	271.15	347.12	423.08	499.04	575.00	119.23 plus 75.96 for each exemption	Weekly	314.42	390.38	466.35	542.31	618.27	694.23	238.46 plus 75.96 for each exemption
Biweekly	390.38	542.31	694.23	846.15	998.08	1150.00	238.46 plus 151.92 for each exemption	Biweekly	628.85	780.77	932.69	1084.62	1236.54	1388.46	476.93 plus 151.92 for each exemption
Semimonthly	422.92	587.50	752.08	916.67	1081.25	1245.83	258.33 plus 164.59 for each exemption	Semimonthly	681.25	845.83	1010.42	1175.00	1339.58	1504.17	516.66 plus 164.59 for each exemption
Monthly	845.83	1175.00	1504.17	1833.33	2162.50	2491.67	516.66 plus 329.17 for each exemption	Monthly	1362.50	1691.67	2020.83	2350.00	2679.17	3008.33	1033.33 plus 329.17 for each exemption

Filing Status: 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	50.19	65.38	80.58	95.77	110.96	126.15	35 plus 15.19 for each exemption	Daily	39.04	54.23	69.42	84.62	99.81	115.00	23.85 plus 15.19 for each exemption
Weekly	250.96	326.92	402.88	478.85	554.81	630.77	175 plus 75.96 for each exemption	Weekly	195.19	271.15	347.12	423.08	499.04	575.00	119.23 plus 75.96 for each exemption
Biweekly	501.92	653.85	805.77	957.69	1109.62	1261.54	350 plus 151.92 for each exemption	Biweekly	390.38	542.31	694.23	846.15	998.08	1150.00	238.46 plus 151.92 for each exemption
Semimonthly	543.75	708.33	872.92	1037.50	1202.08	1366.67	379.16 plus 164.59 for each exemption	Semimonthly	422.92	587.50	752.08	916.67	1081.25	1245.83	258.33 plus 164.59 for each exemption
Monthly	1087.50	1416.67	1745.83	2075.00	2404.17	2733.33	758.33 plus 329.17 for each exemption	Monthly	845.83	1175.00	1504.17	1833.33	2162.50	2491.67	516.66 plus 329.17 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	Semi-monthly	Monthly
Single or Head of Household	1	5.96	29.81	59.62	64.58	129.17
	2	11.92	59.62	119.23	129.17	258.33
Any Other Filing Status	1	4.62	23.08	46.15	50.00	100.00
	2	9.23	46.15	92.31	100.00	200.00
	3	13.85	69.23	138.46	150.00	300.00
	4	18.46	92.31	184.62	200.00	400.00

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

Examples

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

1. A single taxpayer who is paid weekly and claims three exemptions (including one for the taxpayer) has \$347.12 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, \$376.93 is exempt from this levy (\$347.12 plus \$29.81).
3. A taxpayer who is married, files jointly, is paid bi-weekly, and claims two exemptions (including one for the taxpayer) has \$780.77 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, \$873.08 is exempt from this levy (\$780.77 plus \$92.31).