

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 2017

2017

| 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 | 40.00 | 55.58 | 71.15 | 86.73 | 102.31 | 117.88 | 24.42 plus 15.58 for each exemption | Daily | 64.42 | 80.00 | 95.58 | 111.15 | 126.73 | 142.31 | 48.84 plus 15.58 for each exemption |
| Weekly | 200.00 | 277.88 | 355.77 | 433.65 | 511.54 | 589.42 | 122.11 plus 77.89 for each exemption | Weekly | 322.12 | 400.00 | 477.88 | 555.77 | 633.65 | 711.54 | 244.23 plus 77.89 for each exemption |
| Biweekly | 400.00 | 555.77 | 711.54 | 867.31 | 1023.08 | 1178.85 | 244.23 plus 155.77 for each exemption | Biweekly | 644.23 | 800.00 | 955.77 | 1111.54 | 1267.31 | 1423.08 | 488.46 plus 155.77 for each exemption |
| Semimonthly | 433.33 | 602.08 | 770.83 | 939.58 | 1108.33 | 1277.08 | 264.58 plus 168.75 for each exemption | Semimonthly | 697.92 | 866.67 | 1035.42 | 1204.17 | 1372.92 | 1541.67 | 529.17 plus 168.75 for each exemption |
| Monthly | 866.67 | 1204.17 | 1541.67 | 1879.17 | 2216.67 | 2554.17 | 529.17 plus 337.50 for each exemption | Monthly | 1395.83 | 1733.33 | 2070.83 | 2408.33 | 2745.83 | 3083.33 | 1058.33 plus 337.50 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 | 51.54 | 67.12 | 82.69 | 98.27 | 113.85 | 129.42 | 35.96 plus 15.58 for each exemption | Daily | 40.00 | 55.58 | 71.15 | 86.73 | 102.31 | 117.88 | 24.42 plus 15.58 for each exemption |
| Weekly | 257.69 | 335.58 | 413.46 | 491.35 | 569.23 | 647.12 | 179.80 plus 77.89 for each exemption | Weekly | 200.00 | 277.88 | 355.77 | 433.65 | 511.54 | 589.42 | 122.11 plus 77.89 for each exemption |
| Biweekly | 515.38 | 671.15 | 826.92 | 982.69 | 1138.46 | 1294.23 | 359.61 plus 155.77 for each exemption | Biweekly | 400.00 | 555.77 | 711.54 | 867.31 | 1023.08 | 1178.85 | 244.23 plus 155.77 for each exemption |
| Semimonthly | 558.33 | 727.08 | 895.83 | 1064.58 | 1233.33 | 1402.08 | 389.58 plus 168.75 for each exemption | Semimonthly | 433.33 | 602.08 | 770.83 | 939.58 | 1108.33 | 1277.08 | 264.58 plus 168.75 for each exemption |
| Monthly | 1116.67 | 1454.17 | 1791.67 | 2129.17 | 2466.67 | 2804.17 | 779.17 plus 337.50 for each exemption | Monthly | 866.67 | 1204.17 | 1541.67 | 1879.17 | 2216.67 | 2554.17 | 529.17 plus 337.50 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 | 4.81 | 24.04 | 48.08 | 52.08 | 104.17 |
| | 2 | 9.62 | 48.08 | 96.15 | 104.17 | 208.33 |
| | 3 | 14.42 | 72.12 | 144.23 | 156.25 | 312.50 |
| | 4 | 19.23 | 96.15 | 192.31 | 208.33 | 416.67 |

* 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 \$355.77 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, \$385.58 is exempt from this levy (\$355.77 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 \$800 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, \$896.15 is exempt from this levy (\$800 plus \$96.15).