

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 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	40.96	56.92	72.88	88.85	104.81	120.77	25 plus 15.96 for each exemption	Daily	65.96	81.92	97.88	113.85	129.81	145.77	50 plus 15.96 for each exemption
Weekly	204.81	284.62	364.42	444.23	524.04	603.85	125 plus 79.81 for each exemption	Weekly	329.81	409.62	489.42	569.23	649.04	728.85	250 plus 79.81 for each exemption
Biweekly	409.62	569.23	728.85	888.46	1048.08	1207.69	250 plus 159.62 for each exemption	Biweekly	659.62	819.23	978.85	1138.46	1298.08	1457.69	500 plus 159.62 for each exemption
Semimonthly	443.75	616.67	789.58	962.50	1135.42	1308.33	270.83 plus 172.92 for each exemption	Semimonthly	714.58	887.50	1060.42	1233.33	1406.25	1579.17	541.67 plus 172.92 for each exemption
Monthly	887.50	1233.33	1579.17	1925.00	2270.83	2616.67	541.67 plus 345.83 for each exemption	Monthly	1429.17	1775.00	2120.83	2466.67	2812.50	3158.33	1083.33 plus 345.83 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	52.69	68.65	84.62	100.58	116.54	132.50	36.73 plus 15.96 for each exemption	Daily	40.96	56.92	72.88	88.85	104.81	120.77	25 plus 15.96 for each exemption
Weekly	263.46	343.27	423.08	502.88	582.69	662.50	183.65 plus 79.81 for each exemption	Weekly	204.81	284.62	364.42	444.23	524.04	603.85	125 plus 79.81 for each exemption
Biweekly	526.92	686.54	846.15	1005.77	1165.38	1325.00	367.30 plus 159.62 for each exemption	Biweekly	409.62	569.23	728.85	888.46	1048.08	1207.69	250 plus 159.62 for each exemption
Semimonthly	570.83	743.75	916.67	1089.58	1262.50	1435.42	397.91 plus 172.92 for each exemption	Semimonthly	443.75	616.67	789.58	962.50	1135.42	1308.33	270.83 plus 172.92 for each exemption
Monthly	1141.67	1487.50	1833.33	2179.17	2525.00	2870.83	795.84 plus 345.83 for each exemption	Monthly	887.50	1233.33	1579.17	1925.00	2270.83	2616.67	541.67 plus 345.83 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	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 exemptions (including one for the taxpayer) has \$364.42 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, \$395.19 is exempt from this levy (\$364.42 plus \$30.77).
3. A taxpayer who is married, files jointly, is paid bi-weekly, and claims two exemptions (including one for the taxpayer) has \$819.23 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. If so, \$919.23 is exempt from this levy (\$819.23 plus \$100).