

**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 2019

**2019**

Filing Status: <b>Single</b>								Filing Status: <b>Married Filing Joint Return (and Qualifying Widow(er)s)</b>							
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	46.92	63.07	79.22	95.37	111.52	127.67	46.92 plus 16.15 for each dependent	Daily	93.85	110.00	126.15	142.30	158.45	174.60	93.85 plus 16.15 for each dependent
Weekly	234.62	315.39	396.16	476.93	557.70	638.47	234.62 plus 80.77 for each dependent	Weekly	469.23	550.00	630.77	711.54	792.31	873.08	469.23 plus 80.77 for each dependent
Biweekly	469.23	630.77	792.31	953.85	1115.39	1276.93	469.23 plus 161.54 for each dependent	Biweekly	938.46	1100.00	1261.54	1423.08	1584.62	1746.16	938.46 plus 161.54 for each dependent
Semimonthly	508.33	683.33	858.33	1033.33	1208.33	1383.33	508.33 plus 175 for each dependent	Semimonthly	1016.67	1191.67	1366.67	1541.67	1716.67	1891.67	1016.67 plus 175 for each dependent
Monthly	1016.67	1366.67	1716.67	2066.67	2416.67	2766.67	1016.67 plus 350 for each dependent	Monthly	2033.33	2383.33	2733.33	3083.33	3433.33	3783.33	2033.33 plus 350 for each dependent

Filing Status: <b>Head of Household</b>								Filing Status: <b>Married Filing Separate Return</b>							
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	70.58	86.73	102.88	119.03	135.18	151.33	70.58 plus 16.15 for each dependent	Daily	46.92	63.07	79.22	95.37	111.52	127.67	46.92 plus 16.15 for each dependent
Weekly	352.88	433.65	514.42	595.19	675.96	756.73	352.88 plus 80.77 for each dependent	Weekly	234.62	315.39	396.16	476.93	557.70	638.47	234.62 plus 80.77 for each dependent
Biweekly	705.77	867.31	1028.85	1190.39	1351.93	1513.47	705.77 plus 161.54 for each dependent	Biweekly	469.23	630.77	792.31	953.85	1115.39	1276.93	469.23 plus 161.54 for each dependent
Semimonthly	764.58	939.58	1114.58	1289.58	1464.58	1639.58	764.58 plus 175 for each dependent	Semimonthly	508.33	683.33	858.33	1033.33	1208.33	1383.33	508.33 plus 175.00 for each dependent
Monthly	1529.17	1879.17	2229.17	2579.17	2929.17	3279.17	1529.17 plus 350 for each dependent	Monthly	1016.67	1366.67	1716.67	2066.67	2416.67	2766.67	1016.67 plus 350 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
<b>Single or Head of Household</b>	1	6.35	31.73	63.46	68.75	137.50
	2	12.69	63.46	126.92	137.50	275.00
<b>Any Other Filing Status</b>	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 \$476.93 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, \$508.66 is exempt from this levy (\$476.93 plus \$31.73).
3. A taxpayer who is married, files jointly, is paid bi-weekly, and claims two dependents has \$1,261.54 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, \$1,361.54 is exempt from this levy (\$1,261.54 plus \$100).