

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 2020

2020

Filing Status: Single								Filing Status: Married Filing Joint Return (and Qualifying Widow(er)s)							
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	47.69	64.23	80.77	97.31	113.85	130.39	47.69 plus 16.54 for each dependent	Daily	95.38	111.92	128.46	145.00	161.54	178.08	95.38 plus 16.54 for each dependent
Weekly	238.46	321.15	403.84	486.53	569.22	651.91	238.46 plus 82.69 for each dependent	Weekly	476.92	559.61	642.30	724.99	807.68	890.37	476.92 plus 82.69 for each dependent
Biweekly	476.92	642.30	807.68	973.06	1138.44	1303.82	476.92 plus 165.38 for each dependent	Biweekly	953.85	1119.23	1284.61	1449.99	1615.37	1780.75	953.85 plus 165.38 for each dependent
Semimonthly	516.67	695.84	875.01	1054.18	1233.35	1412.52	516.67 plus 179.17 for each dependent	Semimonthly	1033.33	1212.50	1391.67	1570.84	1750.01	1929.18	1033.33 plus 179.17 for each dependent
Monthly	1033.33	1391.66	1749.99	2108.32	2466.65	2824.98	1033.33 plus 358.33 for each dependent	Monthly	2066.67	2425.00	2783.33	3141.66	3499.99	3858.32	2066.67 plus 358.33 for each dependent

Filing Status: Head of Household								Filing Status: Married Filing Separate Return							
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	71.73	88.27	104.81	121.35	137.89	154.43	71.73 plus 16.54 for each dependent	Daily	47.69	64.23	80.77	97.31	113.85	130.39	47.69 plus 16.54 for each dependent
Weekly	358.65	441.34	524.03	606.72	689.41	772.10	358.65 plus 82.69 for each dependent	Weekly	238.46	321.15	403.84	486.53	569.22	651.91	238.46 plus 82.69 for each dependent
Biweekly	717.31	882.69	1048.07	1213.45	1378.83	1544.21	717.31 plus 165.38 for each dependent	Biweekly	476.92	642.30	807.68	973.06	1138.44	1303.82	476.92 plus 165.38 for each dependent
Semimonthly	777.08	956.25	1135.42	1314.59	1493.76	1672.93	777.08 plus 179.17 for each dependent	Semimonthly	516.67	695.84	875.01	1054.18	1233.35	1412.52	516.67 plus 179.17 for each dependent
Monthly	1554.17	1912.50	2270.83	2629.16	2987.49	3345.82	1554.17 plus 358.33 for each dependent	Monthly	1033.33	1391.66	1749.99	2108.32	2466.65	2824.98	1033.33 plus 358.33 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
Single or Head of Household	1	6.35	31.73	63.46	68.75	137.50
	2	12.69	63.46	126.92	137.50	275.00
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 dependents has \$486.53 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, \$518.26 is exempt from this levy (\$486.53 plus \$31.73).
3. A taxpayer who is married, files jointly, is paid bi-weekly, and claims two dependents has \$1,284.61 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, \$1,384.61 is exempt from this levy (\$1,284.61 plus \$100).