

Part III. Administrative, Procedural, and Miscellaneous

Tables for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income

Notice 2004-81

1. Table for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income (Forms 668-W(c), 668-W(c)(DO)) and 668-W(ICS) 2005

Publication 1494, shown below, provides tables that show the amount of an individual's income that is exempt from a notice of levy used to collect delinquent tax in 2005.

(Amounts are for each pay period.)

Filing Status: Single							
Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More than 6
Daily	31.54	43.85	56.15	68.46	80.77	93.08	19.23 plus 12.31 for each exemption
Weekly	157.69	219.23	280.77	342.31	403.85	465.38	96.15 plus 61.54 for each exemption
Biweekly	315.38	438.46	561.54	684.62	807.69	930.77	192.31 plus 123.08 for each exemption
Semi-monthly	341.67	475.00	608.33	741.67	875.00	1008.33	208.33 plus 133.33 for each exemption
Monthly	683.33	950.00	1216.67	1483.33	1750.00	2016.67	416.67 plus 266.67 for each exemption

Filing Status: Unmarried Head of Household							
Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More than 6
Daily	40.38	52.69	65.00	77.31	89.62	101.92	28.08 plus 12.31 for each exemption
Weekly	201.92	263.46	325.00	386.54	448.08	509.62	140.39 plus 61.54 for each exemption
Biweekly	403.85	526.92	650.00	773.08	896.15	1019.23	280.77 plus 123.08 for each exemption
Semi-monthly	437.50	570.83	704.17	837.50	970.83	1104.17	304.17 plus 133.33 for each exemption
Monthly	875.00	1141.67	1408.33	1675.00	1941.67	2208.33	608.33 plus 266.67 for each exemption

Filing Status: Married Filing Joint Return (and Qualifying Widow(er)s)

Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More than 6
Daily	50.77	63.08	75.38	87.69	100.00	112.31	38.46 plus 12.31 for each exemption
Weekly	253.85	315.38	376.92	438.46	500.00	561.54	192.31 plus 61.54 for each exemption
Biweekly	507.69	630.77	753.85	876.92	1000.00	1123.08	384.62 plus 123.08 for each exemption
Semi-monthly	550.00	683.33	816.67	950.00	1083.33	1216.67	416.67 plus 133.33 for each exemption
Monthly	1100.00	1366.67	1633.33	1900.00	2166.67	2433.33	833.33 plus 266.67 for each exemption

Filing Status: Married Filing Separate Return

Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More than 6
Daily	31.54	43.85	56.15	68.46	80.77	93.08	19.23 plus 12.31 for each exemption
Weekly	157.69	219.23	280.77	342.31	403.85	465.38	96.15 plus 61.54 for each exemption
Biweekly	315.38	438.46	561.54	684.62	807.69	930.77	192.31 plus 123.08 for each exemption
Semi-monthly	341.67	475.00	608.33	741.67	875.00	1008.33	208.33 plus 133.33 for each exemption
Monthly	683.33	950.00	1261.67	1483.33	1750.00	2016.67	416.67 plus 266.67 for each exemption

2. Table for Figuring Additional Exempt Amount for Taxpayers at Least 65 Years Old and/or Blind

Additional Exempt Amount

Filing Status	*	Daily	Wkly	Bi-Wkly	Semi-Mo	Monthly
Single or Head of Household	1	4.81	24.04	48.08	52.08	104.17
	2	9.62	48.08	96.15	104.17	208.33
Any Other Filing Status	1	3.85	19.23	38.46	41.67	83.33
	2	7.69	38.46	76.92	83.33	166.67
	3	11.54	57.69	115.38	125.00	250.00
	4	15.38	76.92	153.85	166.67	333.33

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

Examples

These tables show the amount exempt from a levy on wages, salary, and other income. For example:

1. A single taxpayer who is paid weekly and claims three exemptions (including one for the taxpayer) has \$280.77 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, \$304.81 is exempt from this levy (\$280.77 plus \$24.04).
3. A taxpayer who is married, files jointly, is paid bi-weekly, and claims two exemptions (including one for the taxpayer) has \$630.77 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, & 5 of the levy. Then, \$707.69 is exempt from this levy (\$630.77 plus \$76.92).