

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

Notice 96-56

1. Table for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income (Forms 668-W, 668-W(c), & 668-W(c)(DO)) 1997

Publication 1494, shown below, provides tables which show the amount of an individual's income that is exempt from a notice of levy used to collect delinquent tax in 1997.

(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	26.15	36.35	46.54	56.73	66.92	77.12	15.96 plus 10.19 for each exemption
Weekly	130.77	181.73	232.69	283.65	334.62	385.58	79.81 plus 50.96 for each exemption
Biweekly	261.54	363.46	465.38	567.31	669.23	771.15	159.62 plus 101.92 for each exemption
Semi-monthly	283.33	393.75	504.17	614.58	725.00	835.42	172.92 plus 110.42 for each exemption
Monthly	566.67	787.50	1008.33	1229.17	1450.00	1670.83	345.83 plus 220.83 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	33.46	43.65	53.85	64.04	74.23	84.42	23.27 plus 10.19 for each exemption
Weekly	167.31	218.27	269.23	320.19	371.15	422.12	116.35 plus 50.96 for each exemption
Biweekly	334.62	436.54	538.46	640.38	742.31	844.23	232.69 plus 101.92 for each exemption
Semi-monthly	362.50	472.92	583.33	693.75	804.17	914.58	252.08 plus 110.42 for each exemption
Monthly	725.00	945.83	1166.67	1387.50	1608.33	1829.17	504.17 plus 220.83 for each exemption

Filing Status: Married Filing Joint (and Qualifying Widow(er)s)							
Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More Than 6
Daily	36.73	46.92	57.12	67.31	77.50	87.69	26.54 plus 10.19 for each exemption
Weekly	183.65	234.62	285.58	336.54	387.50	438.46	132.69 plus 50.96 for each exemption
Biweekly	367.31	469.23	571.15	673.08	775.00	876.92	265.38 plus 101.92 for each exemption
Semi-monthly	397.92	508.33	618.75	729.17	839.58	950.00	287.50 plus 110.42 for each exemption
Monthly	795.83	1016.67	1237.50	1458.33	1679.17	1900.00	575.00 plus 220.83 for each exemption

Filing Status: Married Filing Separate							
Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More Than 6
Daily	23.46	33.65	43.85	54.04	64.23	74.42	13.27 plus 10.19 for each exemption
Weekly	117.31	168.27	219.23	270.19	321.15	372.12	66.35 plus 50.96 for each exemption
Biweekly	234.62	336.54	438.46	540.38	642.31	744.23	132.69 plus 101.92 for each exemption
Semi-monthly	254.17	364.58	475.00	585.42	695.83	806.25	143.75 plus 110.42 for each exemption
Monthly	508.33	729.17	950.00	1170.83	1391.67	1612.50	287.50 plus 220.83 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-Mthly	Monthly
Single or Head of Household	1	3.85	19.23	38.46	41.67	83.33
	2	7.69	38.46	76.92	83.33	166.67
Any Other Filing Status	1	3.08	15.38	30.77	33.33	66.67
	2	6.15	30.77	61.54	66.67	133.33
	3	9.23	46.15	92.31	100.00	200.00
	4	12.31	61.54	123.08	133.33	266.67

* 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 \$232.69 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, \$251.92 is exempt from this levy (\$232.69 plus \$19.23).
3. A taxpayer who is married, files jointly, is paid bi-weekly, and claims two exemptions (including one for the taxpayer) has \$469.23 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, & 5 of the levy. Then, \$530.77 is exempt from this levy (\$469.23 plus \$61.54).