

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

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 2002.

(Amounts are for each pay period.)

## Notice 2001-83

### 1. Table for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income (Forms 668-W(c) and 668-W(c)(DO)) 2002

<b>Filing Status: Single</b>							
Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More Than 6
Daily	29.62	41.15	52.69	64.23	75.77	87.31	18.08 plus 11.54 for each exemption
Weekly	148.08	205.77	263.46	321.15	378.85	436.54	90.38 plus 57.69 for each exemption
Biweekly	296.15	411.54	526.92	642.31	757.69	873.08	180.77 plus 115.38 for each exemption
Semi-Monthly	320.83	445.83	570.83	695.83	820.83	945.83	195.83 plus 125.00 for each exemption
Monthly	641.67	891.67	1141.67	1391.67	1641.67	1891.67	391.66 plus 250.00 for each exemption

<b>Filing Status: Unmarried Head of Household</b>							
Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More Than 6
Daily	38.08	49.62	61.15	72.69	84.23	95.77	26.54 plus 11.54 for each exemption
Weekly	190.38	248.08	305.77	363.46	421.15	478.85	132.69 plus 57.69 for each exemption
Biweekly	380.77	496.15	611.54	726.92	842.31	957.69	265.38 plus 115.38 for each exemption
Semi-Monthly	412.50	537.50	662.50	787.50	912.50	1037.50	287.50 plus 125.00 for each exemption
Monthly	825.00	1075.00	1325.00	1575.00	1825.00	2075.00	575.00 plus 250.00 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	41.73	53.27	64.81	76.35	87.88	99.42	30.19 plus 11.54 for each exemption
Weekly	208.65	266.35	324.04	381.73	439.42	497.12	150.96 plus 57.69 for each exemption
Biweekly	417.31	532.69	648.08	763.46	878.85	994.23	301.92 plus 115.38 for each exemption
Semi-Monthly	452.08	577.08	702.08	827.08	952.08	1077.08	327.08 plus 125.00 for each exemption
Monthly	904.17	1154.17	1404.17	1654.17	1904.17	2154.17	654.17 plus 250.00 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	26.63	38.17	49.71	61.25	72.79	84.33	15.10 plus 11.54 for each exemption
Weekly	133.17	190.87	248.56	306.25	363.94	421.63	75.48 plus 57.69 for each exemption
Biweekly	266.35	381.73	497.12	612.50	727.88	843.27	150.96 plus 115.38 for each exemption
Semi-Monthly	288.54	413.54	538.54	663.54	788.54	913.54	163.54 plus 125.00 for each exemption
Monthly	577.08	827.08	1077.08	1327.08	1577.08	1827.08	327.08 plus 250.00 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	4.42	22.12	44.23	47.92	95.83
	2	8.85	44.23	88.46	95.83	191.57
Any Other Filing Status	1	3.46	17.31	34.62	37.50	75.00
	2	6.92	34.62	69.23	75.00	150.00
	3	10.38	51.92	103.85	112.50	225.00
	4	13.85	69.23	138.46	150.00	300.00

\* 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 \$263.46 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, \$285.58 is exempt from this levy (\$263.46 plus \$22.12).

3. A taxpayer who is married, files jointly, is paid biweekly, and claims two exemptions (including one for the taxpayer) has \$532.69 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, \$601.92 is exempt from this levy (\$532.69 plus \$69.23).