

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

1. Table for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income (Forms 668–W(c) and 668–W(c)(DO)) 2003

dividual’s income that is exempt from a notice of levy used to collect delinquent tax in 2003.

(Amounts are for each pay period.)

Publication 1494, shown below, provides tables that show the amount of an in-

Notice 2002–78

Filing Status: Single							
Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More Than 6
Daily	30.00	41.73	53.46	65.19	76.92	88.65	18.27 plus 11.73 for each exemption
Weekly	150.00	208.65	267.31	325.96	384.62	443.27	91.35 plus 58.65 for each exemption
Biweekly	300.00	417.31	534.62	651.92	769.23	886.54	182.69 plus 117.31 for each exemption
Semi-Monthly	325.00	452.08	579.17	706.25	833.33	960.42	197.92 plus 127.08 for each exemption
Monthly	650.00	904.17	1158.33	1412.50	1666.67	1920.83	395.83 plus 254.16 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	38.65	50.38	62.12	73.85	85.58	97.31	26.92 plus 11.73 for each exemption
Weekly	193.27	251.92	310.58	369.23	427.88	486.54	134.62 plus 58.65 for each exemption
Biweekly	386.54	503.85	621.15	738.46	855.77	973.08	269.23 plus 117.31 for each exemption
Semi-Monthly	418.75	545.83	672.92	800.00	927.08	1054.17	291.67 plus 127.08 for each exemption
Monthly	837.50	1091.67	1345.83	1600.00	1854.17	2108.33	583.33 plus 254.16 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	42.31	54.04	65.77	77.50	89.23	100.96	30.58 plus 11.73 for each exemption
Weekly	211.54	270.19	328.85	387.50	446.15	504.81	152.88 plus 58.65 for each exemption
Biweekly	423.08	540.38	657.69	775.00	892.31	1009.62	305.77 plus 117.31 for each exemption
Semi-Monthly	458.33	585.42	712.50	839.58	966.67	1093.75	331.25 plus 127.08 for each exemption
Monthly	916.67	1170.83	1425.00	1679.17	1933.33	2187.50	662.50 plus 254.16 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	27.02	38.75	50.48	62.21	73.94	85.67	15.29 plus 11.73 for each exemption
Weekly	135.10	193.75	252.40	311.06	369.71	428.37	76.44 plus 58.65 for each exemption
Biweekly	270.19	387.50	504.81	622.12	739.42	856.73	152.88 plus 117.31 for each exemption
Semi-Monthly	292.71	419.79	546.88	673.96	801.04	928.13	165.62 plus 127.08 for each exemption
Monthly	585.42	839.58	1093.75	1347.92	1602.08	1856.25	331.25 plus 254.16 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	191.67
Any Other Filing Status	1	3.65	18.27	36.54	39.58	79.17
	2	7.31	36.54	73.08	79.17	158.33
	3	10.96	54.81	109.62	118.75	237.50
	4	14.62	73.08	146.15	158.33	316.67

* 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.

1. A single taxpayer who is paid weekly and claims three exemptions (including one for the taxpayer) has \$267.31 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, \$289.43 is exempt from this levy (\$267.31 plus \$22.12).

3. A taxpayer who is married, files jointly, is paid biweekly, and claims two exemptions (including one for the taxpayer) has \$540.38 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, \$613.46 is exempt from this levy (\$540.38 plus \$73.08).