

1. Tables for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income—(Forms 668-W(c), 668-W(c)(DO) and 668-W(ICS))
 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 2008. (Amounts are for each pay period.)

Pay Period		Filing Status: Single					
		Number of Exemptions Claimed on Statement					
		1	2	3	4	5	6
Daily		34.42	47.88	61.35	74.81	88.27	101.73
Weekly		172.12	239.42	306.73	374.04	441.35	508.65
Biweekly		344.23	478.85	613.46	748.08	882.69	1017.31
Semimonthly		372.92	518.75	664.58	810.42	956.25	1102.08
Monthly		745.83	1037.50	1328.17	1620.83	1912.50	2204.17

Pay Period		Filing Status: Married Filing Joint Return (and Qualifying Widow(er)s)					
		Number of Exemptions Claimed on Statement					
		1	2	3	4	5	6
Daily		55.38	68.85	82.31	95.77	109.23	122.69
Weekly		276.92	344.23	411.54	478.85	546.15	613.46
Biweekly		553.85	688.46	823.08	957.69	1092.31	1226.92
Semimonthly		600.00	745.83	891.67	1037.50	1183.33	1329.17
Monthly		1200.00	1491.67	1783.33	2075.00	2366.67	2658.33

Pay Period		Filing Status: Unmarried Head of Household					
		Number of Exemptions Claimed on Statement					
		1	2	3	4	5	6
Daily		44.23	57.69	71.15	84.62	98.08	111.54
Weekly		221.15	288.46	355.77	423.08	490.38	557.69
Biweekly		442.31	576.92	711.54	846.15	980.77	1115.38
Semimonthly		479.17	625.00	770.83	916.67	1062.50	1208.33
Monthly		958.33	1250.00	1541.67	1833.33	2125.00	2416.67

Pay Period		Filing Status: Married Filing Separate Return					
		Number of Exemptions Claimed on Statement					
		1	2	3	4	5	6
Daily		34.42	47.88	61.35	74.81	88.27	101.73
Weekly		172.12	239.42	306.73	374.04	441.35	508.65
Biweekly		344.23	478.85	613.46	748.08	882.69	1017.31
Semimonthly		372.92	518.75	664.58	810.42	956.25	1102.08
Monthly		745.83	1037.50	1329.17	1620.83	1912.50	2204.17

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	Semimonthly	Monthly
Single or Head of Household	1	5.19	25.96	51.92	56.25	112.50
	2	10.38	51.92	103.84	112.50	225.00
Any other Filing Status	1	4.04	20.19	40.38	43.75	87.50
	2	8.08	40.38	80.77	87.50	175.00
	3	12.12	60.58	121.15	131.25	262.50
	4	16.15	80.77	161.54	175.00	350.00

* ADDITIONAL STANDARD DEDUCTION claimed on Parts 3, 4, and 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 \$306.73 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, and 5 of the levy, \$336.69 is exempt from this levy (\$306.76 plus \$25.96).
3. A taxpayer who is married, files jointly, is paid biweekly, and claims two exemptions (including one for the taxpayer) has \$688.46 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. Then, \$769.23 is exempt from this levy (\$688.46 plus \$80.77).