

Attention:

This publication is temporarily posted with both the 2003 and 2004 amounts.

The 1-2004 revision of Publication 1494 is used to compute the amount exempt from levies on wages, salaries, and other income that are issued in 2004. In addition, if levies were issued in earlier years, and the taxpayers give new statements of exemption and filing status to their employers in 2004, this revision of the publication is used to recompute the exempt amount.

Use the 1-2003 revision for levies issued in 2003, and if new exemption statements are received in that year.

I. 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) (NOTE: Amounts are for each pay period.)	2004
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Filing Status: Single								Filing Status: Married Filing Joint Return (and Qualifying Widow(er)s)							
Pay Period	Number of Exemptions Claimed on Statement							Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More than 6		1	2	3	4	5	6	More than 6
Daily	30.58	42.50	54.42	66.35	78.27	90.19	18.65 plus 11.92 for each exemption	Daily	49.23	61.15	73.08	85.00	96.92	108.85	37.31 plus 11.92 for each exemption
Weekly	152.88	212.50	272.12	331.73	391.35	450.96	93.27 plus 59.62 for each exemption	Weekly	246.15	305.77	365.38	425.00	484.62	544.23	186.54 plus 59.62 for each exemption
Biweekly	305.77	425.00	544.23	663.46	782.69	901.92	186.54 plus 119.23 for each exemption	Biweekly	492.31	611.54	730.77	850.00	969.23	1088.46	373.08 plus 119.23 for each exemption
Semimonthly	331.25	460.42	589.58	718.75	847.92	977.08	202.08 plus 129.17 for each exemption	Semimonthly	533.33	662.50	791.67	920.83	1050.00	1179.17	401.17 plus 129.17 for each exemption
Monthly	662.50	920.83	1179.17	1437.50	1695.83	1954.17	404.17 plus 258.33 for each exemption	Monthly	1066.67	1325.00	1583.33	1841.67	2100.00	2358.33	808.33 plus 258.33 for each exemption

Filing Status: Unmarried Head of Household								Filing Status: Married Filing Separate Return							
Pay Period	Number of Exemptions Claimed on Statement							Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More than 6		1	2	3	4	5	6	More than 6
Daily	39.42	51.35	63.27	75.19	87.12	99.04	27.50 plus 11.92 for each exemption	Daily	30.58	42.50	54.42	66.35	78.27	90.19	18.65 plus 11.92 for each exemption
Weekly	197.12	256.73	316.35	375.96	435.58	495.19	137.50 plus 59.62 for each exemption	Weekly	152.88	212.50	272.12	331.73	391.35	450.96	93.27 plus 59.62 for each exemption
Biweekly	394.23	513.46	632.69	751.92	871.15	990.38	275.00 plus 119.23 for each exemption	Biweekly	305.77	425.00	544.23	663.46	782.69	901.92	186.54 plus 119.23 for each exemption
Semimonthly	427.08	566.25	685.42	814.58	943.75	1072.92	297.92 plus 129.17 for each exemption	Semimonthly	331.25	460.42	598.58	718.75	847.92	977.08	202.08 plus 129.17 for each exemption
Monthly	854.17	1112.50	1370.83	1629.17	1887.50	2145.83	595.83 plus 258.33 for each exemption	Monthly	662.50	920.83	1179.17	1437.50	1695.83	1954.17	404.17 plus 258.33 for each exemption

II. 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	4.62	23.08	46.15	50.00	100.00
	2	9.23	46.15	92.31	100.00	200.00
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, 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 \$272.12 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, \$295.20 is exempt from this levy (\$272.12 plus \$23.08).
3. A taxpayer who is married, files jointly, is paid biweekly, and claims two exemptions (including one for the taxpayer) has \$611.54 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, \$684.62 is exempt from this levy (\$611.54 plus \$73.08).