

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

## Notice 2000-47

### 1. Table for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income

#### (Forms 668-W(c) & 668-W(c)(DO)) 2001

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 2001.

(Amounts are for each pay period.)

<b>Filing Status: Single</b>							
Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More Than 6
Daily	28.65	39.81	50.96	62.12	73.27	84.42	17.50 plus 11.54 for each exemption
Weekly	143.27	199.04	254.81	310.58	366.35	422.12	87.50 plus 55.77 for each exemption
Biweekly	286.54	398.08	509.62	621.15	732.69	844.23	175.00 plus 111.54 for each exemption
Semi-monthly	310.42	431.25	552.08	672.92	793.75	914.58	189.58 plus 120.83 for each exemption
Monthly	620.83	862.50	1104.17	1345.83	1587.50	1829.17	379.17 plus 241.67 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	36.73	47.88	59.04	70.19	81.35	92.50	25.58 plus 11.54 for each exemption
Weekly	183.65	239.42	295.19	350.96	406.73	462.50	127.88 plus 55.77 for each exemption
Biweekly	367.31	478.85	590.38	701.92	813.46	925.00	255.77 plus 111.54 for each exemption
Semi-monthly	397.92	518.75	639.58	760.42	881.25	1002.08	277.08 plus 120.83 for each exemption
Monthly	795.83	1037.50	1279.17	1520.83	1762.50	2004.17	554.17 plus 241.67 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	40.38	51.54	62.69	73.85	85.00	96.15	29.23 plus 11.54 for each exemption
Weekly	201.92	257.69	313.46	369.23	425.00	480.77	146.15 plus 55.77 for each exemption
Biweekly	403.85	515.38	626.92	738.46	850.00	961.54	292.31 plus 111.54 for each exemption
Semi-monthly	437.50	558.33	679.17	800.00	920.83	1041.67	316.67 plus 120.83 for each exemption
Monthly	875.00	1116.67	1358.33	1600.00	1841.67	2083.33	633.33 plus 241.67 for each exemption

**Filing Status: Married Filing Seperate**

Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More Than 6
Daily	25.77	36.92	48.08	59.23	70.38	81.54	14.62 plus 11.54 for each exemption
Weekly	128.85	184.62	240.38	296.15	351.92	407.69	73.07 plus 55.77 for each exemption
Biweekly	257.69	369.23	480.77	592.31	703.85	815.38	146.15 plus 111.54 for each exemption
Semi-monthly	279.17	400.00	520.83	641.67	762.50	883.33	158.33 plus 120.83 for each exemption
Monthly	558.33	800.00	1041.67	1283.33	1525.00	1766.67	316.67 plus 241.67 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	4.23	21.15	42.31	45.83	91.67
	2	8.46	42.31	84.62	91.67	183.33
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.

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## 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 \$254.81 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, \$275.96 is exempt from this levy (\$254.81 plus \$21.15).
3. A taxpayer who is married, files jointly, is paid bi-weekly, and claims two exemptions (including one for the taxpayer) has \$515.38 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, \$584.61 is exempt from this levy (\$515.38 plus \$69.23).