

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

Notice 98-60

## 1. Table for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income (Forms 668-W, 668-W(c), & 668-W(c)(DO)) 1999

Publication 1494, shown below, provides tables which show the amount of an individual's income that is exempt from a notice of levy used to collect delinquent tax in 1999.

(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	27.12	37.69	48.27	58.85	69.42	80.00	16.54 plus 10.58 for each exemption
Weekly	135.58	188.46	241.35	294.23	347.12	400.00	82.69 plus 52.88 for each exemption
Biweekly	271.15	376.92	482.69	588.46	694.23	800.00	165.38 plus 105.77 for each exemption
Semi-monthly	293.75	408.33	522.92	637.50	752.08	866.67	179.17 plus 114.58 for each exemption
Monthly	587.50	816.67	1045.83	1275.00	1504.17	1733.33	358.33 plus 229.17 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	35.00	45.58	56.15	66.73	77.31	87.88	24.42 plus 10.58 for each exemption
Weekly	175.00	227.88	280.77	333.65	386.54	439.42	122.12 plus 52.88 for each exemption
Biweekly	350.00	455.77	561.54	667.31	773.08	878.85	244.23 plus 105.77 for each exemption
Semi-monthly	379.17	493.75	608.33	722.92	837.50	952.08	264.58 plus 114.58 for each exemption
Monthly	758.33	987.50	1216.67	1445.83	1675.00	1904.17	529.17 plus 229.17 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	38.27	48.85	59.42	70.00	80.58	91.15	27.69 plus 10.58 for each exemption
Weekly	191.35	244.23	297.12	350.00	402.88	455.77	138.46 plus 52.88 for each exemption
Biweekly	382.69	488.46	594.23	700.00	805.77	911.54	276.92 plus 105.77 for each exemption
Semi-monthly	414.58	529.17	643.75	758.33	872.92	987.50	300.00 plus 114.58 for each exemption
Monthly	829.17	1058.33	1287.50	1516.67	1745.83	1975.00	600.00 plus 229.17 for each exemption

**Filing Status: Married Filing Separate**

Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More Than 6
Daily	24.42	35.00	45.58	56.15	66.73	77.31	13.85 plus 10.58 for each exemption
Weekly	122.12	175.00	227.88	280.77	333.65	386.54	69.23 plus 52.88 for each exemption
Biweekly	244.23	350.00	455.77	561.54	667.31	773.08	138.46 plus 105.77 for each exemption
Semi-monthly	264.58	379.17	493.75	608.33	722.92	837.50	150.00 plus 114.58 for each exemption
Monthly	529.17	758.33	987.50	1216.67	1445.83	1675.00	300.00 plus 229.17 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	4.04	20.19	40.38	43.75	87.50
	2	8.08	40.38	80.77	87.50	175.00
Any Other Filing Status	1	3.27	16.35	32.69	35.42	70.83
	2	6.54	32.69	65.38	70.83	141.67
	3	9.81	49.04	98.08	106.25	212.50
	4	13.08	65.38	130.77	141.67	283.33

\* 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 \$241.35 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, \$261.54 is exempt from this levy (\$241.35 plus \$20.19).
3. A taxpayer who is married, files jointly, is paid bi-weekly, and claims two exemptions (including one for the taxpayer) has \$488.46 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, & 5 of the levy. Then, \$553.84 is exempt from this levy (\$488.46 plus \$65.38).