

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

## **Notice 2004-4**

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 2004.

**1. Table for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income (Forms 668-W(c), 668-W(c)(DO) & 668-W(ICS)) 2004 (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	30.58	42.50	54.42	66.35	78.27	90.19	18.65 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
Biweekly	305.77	425.00	544.23	663.46	782.69	901.92	186.54 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
Monthly	662.50	920.83	1179.17	1437.50	1695.83	1954.17	404.17 plus 258.33 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	39.42	51.35	63.27	75.19	87.12	99.04	27.50 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
Biweekly	394.23	513.46	632.69	751.92	871.15	990.38	275.00 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
Monthly	854.17	1112.50	1370.83	1629.17	1887.50	2145.83	595.83 plus 258.33 for each exemption

<b>Filing Status: Married Filing Joint Return (and Qualifying Widow(er)s)</b>							
Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More Than 6
Daily	49.23	61.15	73.08	85.00	96.92	108.85	37.31 plus 11.92 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	492.31	611.54	730.77	850.00	969.23	1088.46	373.08 plus 119.23 for each exemption
Semimonthly	533.33	662.50	791.67	920.83	1050.00	1179.17	404.17 plus 129.17 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: Married Filing Separate Return**

Pay Period	Number of Exemptions Claimed on Statement						
	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
Weekly	152.88	212.50	272.12	331.73	391.35	450.96	93.27 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
Semimonthly	331.25	460.42	589.58	718.75	847.92	977.08	202.08 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

**2. Table for Figuring Additional Exempt Amount for Taxpayers at Least 65 Years Old and/or Blind**

Additional Exempt Amount

Filing Status	*	Daily	Weekly	Biweekly	Semi-monthly	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, & 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, & 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 bi-weekly, 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, & 5 of the levy. Then, \$684.62 is exempt from this levy (\$611.54 plus \$73.08).