

1. Tables for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income (Forms 668-W(ACS) and 668-W(ICS))

The tables below show the amount of an individual's income (take home pay) that is exempt from a notice of levy used to collect delinquent tax in 2023.

2023

Filing Status: Single								Filing Status: Married Filing Joint Return (and Qualifying Widow(er)s)							
Pay Period	Number of Dependents Claimed on Statement							Pay Period	Number of Dependents Claimed on Statement						
	0	1	2	3	4	5	More Than 5		0	1	2	3	4	5	More Than 5
Daily	53.27	71.35	89.43	107.51	125.59	143.67	53.27 plus 18.08 for each dependent	Daily	106.54	124.62	142.70	160.78	178.86	196.94	106.54 plus 18.08 for each dependent
Weekly	266.35	356.73	447.11	537.49	627.87	718.25	266.35 plus 90.38 for each dependent	Weekly	532.69	623.07	713.45	803.83	894.21	984.59	532.69 plus 90.38 for each dependent
Biweekly	532.69	713.46	894.23	1075.00	1255.77	1436.54	532.69 plus 180.77 for each dependent	Biweekly	1065.38	1246.15	1426.92	1607.69	1788.46	1969.23	1065.38 plus 180.77 for each dependent
Semimonthly	577.08	772.91	968.74	1164.57	1360.40	1556.23	577.08 plus 195.83 for each dependent	Semimonthly	1154.17	1350.00	1545.83	1741.66	1937.49	2133.32	1154.17 plus 195.83 for each dependent
Monthly	1154.17	1545.84	1937.51	2329.18	2720.85	3112.52	1154.17 plus 391.67 for each dependent	Monthly	2308.33	2700.00	3091.67	3483.34	3875.01	4266.68	2308.33 plus 391.67 for each dependent

Filing Status: Head of Household								Filing Status: Married Filing Separate Return							
Pay Period	Number of Dependents Claimed on Statement							Pay Period	Number of Dependents Claimed on Statement						
	0	1	2	3	4	5	More Than 5		0	1	2	3	4	5	More Than 5
Daily	80.00	98.08	116.16	134.24	152.32	170.40	80.00 plus 18.08 for each dependent	Daily	53.27	71.35	89.43	107.51	125.59	143.67	53.27 plus 18.08 for each dependent
Weekly	400.00	490.38	580.76	671.14	761.52	851.90	400.00 plus 90.38 for each dependent	Weekly	266.35	356.73	447.11	537.49	627.87	718.25	266.35 plus 90.38 for each dependent
Biweekly	800.00	980.77	1161.54	1342.31	1523.08	1703.85	800.00 plus 180.77 for each dependent	Biweekly	532.69	713.46	894.23	1075.00	1255.77	1436.54	532.69 plus 180.77 for each dependent
Semimonthly	866.67	1062.50	1258.33	1454.16	1649.99	1845.82	866.67 plus 195.83 for each dependent	Semimonthly	577.08	772.91	968.74	1164.57	1360.40	1556.23	577.08 plus 195.83 for each dependent
Monthly	1733.33	2125.00	2516.67	2908.34	3300.01	3691.68	1733.33 plus 391.67 for each dependent	Monthly	1154.17	1545.84	1937.51	2329.18	2720.85	3112.52	1154.17 plus 391.67 for each dependent

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	Semi-monthly	Monthly
Single or Head of Household	1	7.12	35.58	71.15	77.08	154.17
	2	14.23	71.15	142.31	154.17	308.33
Any Other Filing Status	1	5.77	28.85	57.69	62.50	125.00
	2	11.54	57.69	115.38	125.00	250.00
	3	17.31	86.54	173.08	187.50	375.00
	4	23.08	115.38	230.77	250.00	500.00

* ADDITIONAL STANDARD DEDUCTION claimed on Parts 3,4, and 5 of levy.

Examples

These tables show the amount of take home pay that is exempt each pay period from a levy on wages, salary, and other income.

1. A single taxpayer who is paid weekly and claims three dependents has \$537.49 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, \$573.07 is exempt from this levy (\$537.49 plus \$35.58).
3. A taxpayer who is married, files jointly, is paid bi-weekly, and claims two dependents has \$1,426.92 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. If so, \$1,542.30 is exempt from this levy (\$1,426.92 plus \$115.38).