

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

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 2024

1-2024

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	56.15	75.38	94.61	113.84	133.07	152.30	56.15 plus 19.23 for each dependent	Daily	112.31	131.54	150.77	170.00	189.23	208.46	112.31 plus 19.23 for each dependent
Weekly	280.77	376.92	473.07	569.22	665.37	761.52	280.77 plus 96.15 for each dependent	Weekly	561.54	657.69	753.84	849.99	946.14	1042.29	561.54 plus 96.15 for each dependent
Biweekly	561.54	753.85	946.16	1138.47	1330.78	1523.09	561.54 plus 192.31 for each dependent	Biweekly	1123.08	1315.39	1507.70	1700.01	1892.32	2084.63	1123.08 plus 192.31 for each dependent
Semimonthly	608.33	816.66	1024.99	1233.32	1441.65	1649.98	608.33 plus 208.33 for each dependent	Semimonthly	1216.67	1425.00	1633.33	1841.66	2049.99	2258.32	1216.67 plus 208.33 for each dependent
Monthly	1216.67	1633.34	2050.01	2466.68	2883.35	3300.02	1216.67 plus 416.67 for each dependent	Monthly	2433.33	2850.00	3266.67	3683.34	4100.01	4516.68	2433.33 plus 416.67 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	84.23	103.46	122.69	141.92	161.15	180.38	84.23 plus 19.23 for each dependent	Daily	56.15	75.38	94.61	113.84	133.07	152.30	56.15 plus 19.23 for each dependent
Weekly	421.15	517.30	613.45	709.60	805.75	901.90	421.15 plus 96.15 for each dependent	Weekly	280.77	376.92	473.07	569.22	665.37	761.52	280.77 plus 96.15 for each dependent
Biweekly	842.31	1034.62	1226.93	1419.24	1611.55	1803.86	842.31 plus 192.31 for each dependent	Biweekly	561.54	753.85	946.16	1138.47	1330.78	1523.09	561.54 plus 192.31 for each dependent
Semimonthly	912.50	1120.83	1329.16	1537.49	1745.82	1954.15	912.50 plus 208.33 for each dependent	Semimonthly	608.33	816.66	1024.99	1233.32	1441.65	1649.98	608.33 plus 208.33 for each dependent
Monthly	1825.00	2241.67	2658.34	3075.01	3491.68	3908.35	1825.00 plus 416.67 for each dependent	Monthly	1216.67	1633.34	2050.01	2466.68	2883.35	3300.02	1216.67 plus 416.67 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	7.50	37.50	75.00	81.25	162.50
	2	15.00	75.00	150.00	162.50	325.00
Any Other Filing Status	1	5.96	29.81	59.62	64.58	129.17
	2	11.92	59.62	119.23	129.17	258.33
	3	17.88	89.42	178.85	193.75	387.50
	4	23.85	119.23	238.46	258.33	516.67

* 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 \$569.22 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, \$606.72 is exempt from this levy (\$569.22 plus \$37.50).
3. A taxpayer who is married, files jointly, is paid bi-weekly, and claims two dependents has \$1,507.70 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, \$1,626.93 is exempt from this levy (\$1,507.70 plus \$119.23).