

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 2022.

2022

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	49.81	66.73	83.65	100.57	117.49	134.41	49.81 plus 16.92 for each dependent	Daily	99.62	116.54	133.46	150.38	167.30	184.22	99.62 plus 16.92 for each dependent
Weekly	249.04	333.66	418.28	502.90	587.52	672.14	249.04 plus 84.62 for each dependent	Weekly	498.08	582.70	667.32	751.94	836.56	921.18	498.08 plus 84.62 for each dependent
Biweekly	498.08	667.31	836.54	1005.77	1175.00	1344.23	498.08 plus 169.23 for each dependent	Biweekly	996.15	1165.38	1334.61	1503.84	1673.07	1842.30	996.15 plus 169.23 for each dependent
Semimonthly	539.58	722.91	906.24	1089.57	1272.90	1456.23	539.58 plus 183.33 for each dependent	Semimonthly	1079.17	1262.50	1445.83	1629.16	1812.49	1995.82	1079.17 plus 183.33 for each dependent
Monthly	1079.17	1445.84	1812.51	2179.18	2545.85	2912.52	1079.17 plus 366.67 for each dependent	Monthly	2158.33	2525.00	2891.67	3258.34	3625.01	3991.68	2158.33 plus 366.67 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	74.62	91.54	108.46	125.38	142.30	159.22	74.62 plus 16.92 for each dependent	Daily	49.81	66.73	83.65	100.57	117.49	134.41	49.81 plus 16.92 for each dependent
Weekly	373.08	457.70	542.32	626.94	711.56	796.18	373.08 plus 84.62 for each dependent	Weekly	249.04	333.66	418.28	502.90	587.52	672.14	249.04 plus 84.62 for each dependent
Biweekly	746.15	915.38	1084.61	1253.84	1423.07	1592.30	746.15 plus 169.23 for each dependent	Biweekly	498.08	667.31	836.54	1005.77	1175.00	1344.23	498.08 plus 169.23 for each dependent
Semimonthly	808.33	991.66	1174.99	1358.32	1541.65	1724.98	808.33 plus 183.33 for each dependent	Semimonthly	539.58	722.91	906.24	1089.57	1272.90	1456.23	539.58 plus 183.33 for each dependent
Monthly	1616.67	1983.34	2350.01	2716.68	3083.35	3450.02	1616.67 plus 366.67 for each dependent	Monthly	1079.17	1445.84	1812.51	2179.18	2545.85	2912.52	1079.17 plus 366.67 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	6.73	33.65	67.31	72.92	145.83
	2	13.46	67.31	134.62	145.83	291.67
Any Other Filing Status	1	5.38	26.92	53.85	58.33	116.67
	2	10.77	53.85	107.69	116.67	233.33
	3	16.15	80.77	161.54	175.00	350.00
	4	21.54	107.69	215.38	233.33	466.67

* 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 \$502.90 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, \$536.55 is exempt from this levy (\$502.90 plus \$33.65).
3. A taxpayer who is married, files jointly, is paid bi-weekly, and claims two dependents has \$1,334.61 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, \$1,442.30 is exempt from this levy (\$1,334.61 plus \$107.69).