

**Attention:**

This publication is temporarily posted with both the 2004 and 2005 amounts.

The 2005 revision of Publication 1494 is used to compute the amount exempt from levies on wages, salaries, and other income that are issued in 2005. In addition, if levies were issued in earlier years, and the taxpayers give new statements of exemption and filing status to their employers in 2005, this revision of the publication is used to recompute the exempt amount.

Use the 1-2004 revision for levies issued in 2004, and if new exemption statements are received in that year.

**Table for Figuring Amount Exempt from Levy on Wages, Salary, and Other Income—Forms 668-W(c), 668-W(c)(DO) and 668-W(ICS)**  
**I.** (NOTE: Amounts are for each pay period.)

**2005**

Filing Status: <b>Single</b>								Filing Status: <b>Married Filing Joint Return (and Qualifying Widow(er)s)</b>							
Pay Period	Number of Exemptions Claimed on Statement							Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More than 6		1	2	3	4	5	6	More than 6
Daily	31.54	43.85	56.15	68.46	80.77	93.08	19.23 plus 12.31 for each exemption	Daily	50.77	63.08	75.38	87.69	100.00	112.31	38.46 plus 12.31 for each exemption
Weekly	157.69	219.23	280.77	342.31	403.85	465.38	96.15 plus 61.54 for each exemption	Weekly	253.85	315.38	376.92	438.46	500.00	561.54	192.31 plus 61.54 for each exemption
Biweekly	315.38	438.46	561.54	684.62	807.69	930.77	192.31 plus 123.08 for each exemption	Biweekly	507.69	630.77	753.85	876.92	1000.00	1123.08	384.62 plus 123.08 for each exemption
Semimonthly	341.67	475.00	608.33	741.67	875.00	1008.33	208.33 plus 133.33 for each exemption	Semimonthly	550.00	683.33	816.67	950.00	1083.33	1216.67	416.67 plus 133.33 for each exemption
Monthly	683.33	950.00	1216.67	1483.33	1750.00	2016.67	416.67 plus 266.67 for each exemption	Monthly	1100.00	1366.67	1633.33	1900.00	2166.67	2433.33	833.33 plus 266.67 for each exemption

Filing Status: <b>Unmarried Head of Household</b>								Filing Status: <b>Married Filing Separate Return</b>							
Pay Period	Number of Exemptions Claimed on Statement							Pay Period	Number of Exemptions Claimed on Statement						
	1	2	3	4	5	6	More than 6		1	2	3	4	5	6	More than 6
Daily	40.38	52.69	65.00	77.31	89.62	101.92	28.08 plus 12.31 for each exemption	Daily	31.54	43.85	56.15	68.46	80.77	93.08	19.23 plus 12.31 for each exemption
Weekly	201.92	263.46	325.00	386.54	448.08	509.62	140.39 plus 61.54 for each exemption	Weekly	157.69	219.23	280.77	342.31	403.85	465.38	96.15 plus 61.54 for each exemption
Biweekly	403.85	526.92	650.00	773.08	896.15	1019.23	280.77 plus 123.08 for each exemption	Biweekly	315.38	438.46	561.54	684.62	807.69	930.77	192.31 plus 123.08 for each exemption
Semimonthly	437.50	570.83	704.17	837.50	970.83	1104.17	304.17 plus 133.33 for each exemption	Semimonthly	341.67	475.00	608.33	741.67	875.00	1008.33	208.33 plus 133.33 for each exemption
Monthly	875.00	1141.67	1408.33	1675.00	1941.67	2208.33	608.33 plus 266.67 for each exemption	Monthly	683.33	950.00	1216.67	1483.33	1750.00	2016.67	416.67 plus 266.67 for each exemption

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

Filing Status	*	Additional Exempt Amount				
		Daily	Weekly	Biweekly	Semimonthly	Monthly
<b>Single or Head of Household</b>	1	4.81	24.04	48.08	52.08	104.17
	2	9.62	48.08	96.15	104.17	208.33
<b>Any other Filing Status</b>	1	3.85	19.23	38.46	41.67	83.33
	2	7.69	38.46	76.92	83.33	166.67
	3	11.54	57.69	115.38	125.00	250.00
	4	15.38	76.92	153.85	166.67	333.33

\* ADDITIONAL STANDARD DEDUCTION claimed on Parts 3, 4, and 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 \$280.77 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, and 5 of the levy, \$304.81 is exempt from this levy (\$280.77 plus \$24.04).
3. A taxpayer who is married, files jointly, is paid biweekly, and claims two exemptions (including one for the taxpayer) has \$630.77 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. Then, \$707.69 is exempt from this levy (\$630.77 plus \$76.92).