

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 2026.

2026

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	61.92	82.30	102.68	123.06	143.44	163.82	61.92 plus 20.38 for each dependent	Daily	123.85	144.23	164.61	184.99	205.37	225.75	123.85 plus 20.38 for each dependent		
Weekly	309.62	411.54	513.46	615.38	717.30	819.22	309.62 plus 101.92 for each dependent	Weekly	619.23	721.15	823.07	924.99	1026.91	1128.83	619.23 plus 101.92 for each dependent		
Biweekly	619.23	823.08	1026.93	1230.78	1434.63	1638.48	619.23 plus 203.85 for each dependent	Biweekly	1238.46	1442.31	1646.16	1850.01	2053.86	2257.71	1238.46 plus 203.85 for each dependent		
Semimonthly	670.83	891.66	1112.49	1333.32	1554.15	1774.98	670.83 plus 220.83 for each dependent	Semimonthly	1341.67	1562.50	1783.33	2004.16	2224.99	2445.82	1341.67 plus 220.83 for each dependent		
Monthly	1341.67	1783.34	2225.01	2666.68	3108.35	3550.02	1341.67 plus 441.67 for each dependent	Monthly	2683.33	3125.00	3566.67	4008.34	4450.01	4891.68	2683.33 plus 441.67 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		0	1	2	3	4	5	More Than 5	
Daily	92.88	113.26	133.64	154.02	174.40	194.78	92.88 plus 20.38 for each dependent	Daily	61.92	82.30	102.68	123.06	143.44	163.82	61.92 plus 20.38 for each dependent
Weekly	464.42	566.34	668.26	770.18	872.10	974.02	464.42 plus 101.92 for each dependent	Weekly	309.62	411.54	513.46	615.38	717.30	819.22	309.62 plus 101.92 for each dependent
Biweekly	928.85	1132.70	1336.55	1540.40	1744.25	1948.10	928.85 plus 203.85 for each dependent	Biweekly	619.23	823.08	1026.93	1230.78	1434.63	1638.48	619.23 plus 203.85 for each dependent
Semimonthly	1006.25	1227.08	1447.91	1668.74	1889.57	2110.40	1006.25 plus 220.83 for each dependent	Semimonthly	670.83	891.66	1112.49	1333.32	1554.15	1774.98	670.83 plus 220.83 for each dependent
Monthly	2012.50	2454.17	2895.84	3337.51	3779.18	4220.85	2012.50 plus 441.67 for each dependent	Monthly	1341.67	1783.34	2225.01	2666.68	3108.35	3550.02	1341.67 plus 441.67 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	7.88	39.42	78.85	85.42	170.83
	2	15.77	78.85	157.69	170.83	341.67
Any Other Filing Status	1	6.35	31.73	63.46	68.75	137.50
	2	12.69	63.46	126.92	137.50	275.00
	3	19.04	95.19	190.38	206.25	412.50
	4	25.38	126.92	253.85	275.00	550.00

* 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 \$615.38 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, \$654.80 is exempt from this levy (\$615.38 plus \$39.42).
3. A taxpayer who is married, files jointly, is paid bi-weekly, and claims two dependents has \$1,646.16 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, \$1,773.08 is exempt from this levy (\$1,646.16 plus \$126.92).