2025

Filing Status: Single								Filing Status: Married Filing Joint Return (and Qualifying Widow(er)s)								
Pay Period			Number of	Depender	nts Claime	d on Staten	nent	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	57.69	77.31	96.93	116.55	136.17	155.79	57.69 plus 19.62 for each dependent	Daily	115.38	135.00	154.62	174.24	193.86	213.48	115.38 plus 19.62 for each dependent	
Weekly	288.46	386.54	484.62	582.70	680.78	778.86	288.46 plus 98.08 for each dependent	Weekly	576.92	675.00	773.08	871.16	969.24	1067.32	576.92 plus 98.08 for each dependent	
Biweekly	576.92	773.07	969.22	1165.37	1361.52	1557.67	576.92 plus 196.15 for each dependent	Biweekly	1153.85	1350.00	1546.15	1742.30	1938.45	2134.60	1153.85 plus 196.15 for each dependent	
Semimonthly	625.00	837.50	1050.00	1262.50	1475.00	1687.50	625.00 plus 212.50 for each dependent	Semimonthly	1250.00	1462.50	1675.00	1887.50	2100.00	2312.50	1250.00 plus 212.50 for each dependent	
Monthly	1250.00	1675.00	2100.00	2525.00	2950.00	3375.00	1250.00 plus 425.00 for each dependent	Monthly	2500.00	2925.00	3350.00	3775.00	4200.00	4625.00	2500.00 plus 425.00 for each dependent	

Filing Status: Head of Household

Filing Status: Married Filing Separate Return

Pay Period			Number of	Depender	nts Claime	d on Staten	nent	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	86.54	106.16	125.78	145.40	165.02	184.64	86.54 plus 19.62 for each dependent	Daily	57.69	77.31	96.93	116.55	136.17	155.79	57.69 plus 19.62 for each dependent	
Weekly	432.69	530.77	628.85	726.93	825.01	923.09	432.69 plus 98.08 for each dependent	Weekly	288.46	386.54	484.62	582.70	680.78	778.86	288.46 plus 98.08 for each dependent	
Biweekly	865.38	1061.53	1257.68	1453.83	1649.98	1846.13	865.38 plus 196.15 for each dependent	Biweekly	576.92	773.07	969.22	1165.37	1361.52	1557.67	576.92 plus 196.15 for each dependent	
Semimonthly	937.50	1150.00	1362.50	1575.00	1787.50	2000.00	937.50 plus 212.50 for each dependent	Semimonthly	625.00	837.50	1050.00	1262.50	1475.00	1687.50	625.00 plus 212.50 for each dependent	
Monthly	1875.00	2300.00	2725.00	3150.00	3575.00	4000.00	1875.00 plus 425.00 for each dependent	Monthly	1250.00	1675.00	2100.00	2525.00	2950.00	3375.00	1250.00 plus 425.00 for each dependent	

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

Additional Exempt Amount Filing Status Daily Weekly **Biweekly** Semi-monthly Monthly Single or Head of Household 15.38 76.92 153.85 166.67 333.33 61.54 6.15 30.77 66.67 133.33 12.31 61.54 123.08 133.33 266.67 Any Other Filing Status 92.31 184.62 200.00 18.46 400.00 24.62 123.08 246.15 266.67 533.33

* 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 \$582.70 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, \$621.16 is exempt from this levy (\$582.70 plus \$38.46).
- 3. A taxpayer who is married, files jointly, is paid bi-weekly, and claims two dependents has \$1,546.15 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, \$1,669.23 is exempt from this levy (\$1,546.15 plus \$123.08).

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