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.

2005

Filing Status: Single					Filing Status: Married Filing Joint Return (and Qualifying Widow(er)s)									
Number of Exemptions Claimed on Statement							Pav	Number of Exemptions Claimed on Statement						
1	2	3	4	5	6	More than 6	Period	1	2	3	4	5	6	More than 6
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
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
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
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
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
F	iling Sta	tus: Unm	arried H	ead of Ho	ouseholo	i		Filin	g Status:	Married	Filing S	eparate F	Return	
Pay Number of Exemptions Claimed on Statement					Pav	Number of Evenntians Claimed on Statement					ement			
1	2	3	4	5	6	More than 6	Period	1	2	3	4	5	6	More than 6
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
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
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
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
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
	31.54 157.69 315.38 341.67 683.33 F 1 40.38 201.92 403.85 437.50	1 2 31.54 43.85 157.69 219.23 315.38 438.46 341.67 475.00 683.33 950.00 Filing Star N 1 2 40.38 52.69 201.92 263.46 403.85 526.92	Number of 1 2 3 31.54 43.85 56.15 157.69 219.23 280.77 315.38 438.46 561.54 341.67 475.00 608.33 683.33 950.00 1216.67 Filing Status: Unm Number of 1 2 3 40.38 52.69 65.00 201.92 263.46 325.00 403.85 526.92 650.00 437.50 570.83 704.17	Number of Exemptio 1	Number of Exemptions Claime 1	Number of Exemptions Claimed on Stat 1	Number of Exemptions Claimed on Statement 1	Number of Exemptions Claimed on Statement Pay Period	Number of Exemptions Claimed on Statement Pay Period 1 2 3 4 5 6 More than 6 1 31.54 43.85 56.15 68.46 80.77 93.08 19.23 plus 12.31 for each exemption Daily 50.77 157.69 219.23 280.77 342.31 403.85 465.38 96.15 plus 61.54 for each exemption Weekly 253.85 315.38 438.46 561.54 684.62 807.69 930.77 192.31 plus 123.08 for each exemption Biweekly 507.69 341.67 475.00 608.33 741.67 875.00 1008.33 208.33 plus 133.33 for each exemption Semimonthly 550.00 683.33 950.00 1216.67 1483.33 1750.00 2016.67 416.67 plus 266.67 for each exemption Monthly 1100.00 Filing Status: Unmarried Head of Household Filing Status: Unmarried Head of Household Filing Status: Unmarried Head of Household Pay Period 1 40.38 52.69 65.00 77.31 89.62 101.92 28.08 plus 12.31 for each exemption Daily 31.54 201.92 263.46 325.00 386.54 448.08 509.62 140.39 plus 61.54 for each exemption Weekly 157.69 403.85 526.92 650.00 773.08 896.15 1019.23 280.77 plus 123.08 for each exemption Biweekly 315.38 437.50 570.83 704.17 837.50 970.83 1104.17 304.17 plus 133.33 for each exemption Semimonthly 341.67 875.00 1444.67 1408.33 1675.00 1844.67 2208.33 608.33 plus 266.67 for Monthly 683.33 1675.00 1844.67 1408.33 1675.00 1844.67 2208.33 608.33 plus 266.67 for Monthly 683.33 1675.00 1844.67 1408.33 1675.00 1844.67 2208.33 608.33 plus 266.67 for Monthly 683.33 1675.00 1844.67 1408.33 1675.00 1844.67 2208.33 608.33 plus 266.67 for Monthly 683.33 1875.00 1844.67 1408.33 1675.00 1844.67 2208.33 608.33 plus 266.67 for Monthly 683.33 1875.00 1844.67 1408.33 1675.00 1844.67 2208.33 608.33 plus 266.67 for Monthly 683.33 1845.30 1844.67 1845.33 1845.30 1844.67 1845.33 1845.30 1844.67 1845.33 1845.30 1844.67 1845.33 1845.30 1844.67 2208.33 1845.30	Number of Exemptions Claimed on Statement	Number of Exemptions Claimed on Statement Pay Period 1 2 3 3 4 5 6 More than 6 Period 1 2 3 3 3 4 5 6 More than 6 Period 1 2 3 3 3 3 3 3 4 5 6 More than 6 Period 1 2 3 3 3 3 3 3 3 3 3	Number of Exemptions Claimed on Statement Pay Period 1 2 3 4 5 6 More than 6 1 2 3 4 43.85 56.15 68.46 80.77 93.08 19.23 plus 12.31 for each exemption Paily 50.77 63.08 75.38 87.69	Number of Exemptions Claimed on Statement Pay Period 1 2 3 4 5 6 More than 6 1 2 3 4 5 5 6 More than 6 1 2 3 4 5 5 5 131.54 43.85 56.15 68.46 80.77 93.08 19.23 plus 12.31 for each exemption Period 1 2 3 4 5 5 101.92 131.54 133.33 for each exemption Period 1 2 3 4 5 5 101.92 100.00 136.67 133.33 135.38 135.38 135.38 135.38 137.50 100.00 136.67 133.33 133.33 for each exemption Period 1 2 3 4 5 101.92 100.00 136.67 133.33 135.38 135.38 135.38 135.38 135.38 135.38 136.67 133.33 130.00 136.67 133.33 133	Number of Exemptions Claimed on Statement Pay Period 1 2 3 4 5 6 More than 6 19.23 plus 12.31 for each exemption Pay Period 1 2 3 4 5 6 More than 6 19.23 plus 12.31 for each exemption Pay Period 1 2 3 4 5 6 More than 6 19.23 plus 12.31 for each exemption Pay Period 1 2 3 4 5 6 More than 6 19.23 plus 12.31 for each exemption Pay Period 1 2 3 4 5 6 More than 6 Period 1 2 3 4 5 6 More than 6 Period 19.23 plus 12.31 for each exemption Pay Period 19.23 plus 12.33 for each exemption Pay Period 19.23 plus 12.31 for each exemption Pay Period 19.23 plus 12.33 plus 123.33 for each exemption Pay Period 19.23 plus 12.31 plus 123.08 for each exemption Pay Period Pay Pay Period Pay Period Pay Period Pay Period Pay Pay Period Pay Pay Period Pay Pay Pay Period Pay Pa

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

Filing Status	*	Additional Exempt Amount								
- Illing Otatus		Daily	Weekly	Biweekly	Semimonthly	Monthly				
Single or Head of Household	1	4.81	24.04	48.08	52.08	104.17				
or nousenoid	2	9.62	48.08	96.15	104.17	208.33				
	1	3.85	19.23	38.46	41.67	83.33				
Any other	2	7.69	38.46	76.92	83.33	166.67				
Filing Status	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

These tables show the amount exempt from a levy on wages, salary, and other income. For example:

- 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).
- 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).

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