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<p><b>§522(b)(3)(A) - Exemptions</b></p> <p>(A) subject to subsections (o) and (p), any property that is exempt under Federal law, other than subsection (d) of this section, or State or local law that is applicable on the date of the filing of the petition to the place in which the debtor's domicile has been located for the 730 days immediately preceding the date of the filing of the petition or if the debtor's domicile has not been located in a single State for such 730-day period, the place in which the debtor's domicile was located for 180 days immediately preceding the 730-day period or for a longer portion of such 180-day period than in any other place</p> <p><b>Comments:</b></p> <p>In an effort to thwart forum shopping by debtors who move to states with more generous exemption rights, Congress amended 11 U.S.C. 522(b)(3)(A) and provided a complicated choice of law provision that determines the exemptions that a debtor may claim.</p> <p>A debtor must be domiciled in a state for 730-days in order to avail himself of that state's property exemptions. If the debtor's domicile was not located at a single location for 730-days, the state law where the debtor was domiciled for 180-days immediately preceding the 730-day period, or for</p>	N/A	None	N/A
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the longest portion of such 180-days.			
<b>§522(b)(3)(C)(*) - Exemptions</b>  (Hanging paragraph - savings clause):  If the effect of the domiciliary requirement under (A) is to render the debtor ineligible for any exemption, the debtor may elect to exempt property that is specified in (d).	N/A	None	N/A
<b>§ 522(c) - Exemptions</b>  Unless the case is dismissed, property exempted under this section is not liable during or after the case for any debt of the debtor that arose, or that is determined under §502 if such debt had arisen, before the commencement of the case except--  <b>(1)</b> a debt of a kind specified in paragraph (1) or (5) of section 523(a) (in which case, notwithstanding any provision of applicable nonbankruptcy law to the contrary, such property shall be liable for a debt of a kind specified in such paragraph); <b>(2)</b> a debt secured by a lien that is-- <b>(A)(i)</b> not avoided under subsection (f) or (g) of this section or under section 544, 545, 547, 548, 549, or 724(a) of this title; and <b>(ii)</b> not void under section 506(d) of this title; or <b>(B)</b> a tax lien, notice of which is	N/A	None	N/A

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<p>properly filed;</p> <p><b>(3)</b> a debt of a kind specified in section 523(a)(4) or 523(a)(6) of this title owed by an institution-affiliated party of an insured depository institution to a Federal depository institutions regulatory agency acting in its capacity as conservator, receiver, or liquidating agent for such institution; or</p> <p><b>(4)</b> a debt in connection with fraud in the obtaining or providing of any scholarship, grant, loan, tuition, discount, award, or other financial assistance for purposes of financing an education at an institution of higher education (as that term is defined in section 101 of the Higher Education Act of 1965 (20 U.S.C. 1001)).</p>			
<p><b>§ 522(d)(1) - Exemptions</b></p> <p><b>(d)</b> The following property may be exempted under subsection (b)(2) of this section:</p> <p><b>(1)</b> The debtor's aggregate interest, not to exceed \$23,675* in value, in real property or personal property that the debtor or a dependent of the debtor uses as a residence, in a cooperative that owns property that the debtor or a dependent of the debtor uses as a residence, or in a burial plot for the debtor or a dependent of the debtor.</p>	<p>\$31,575 single filing</p> <p>\$63,150 joint filing</p>	<p><b>41.002 – Definition of Homestead</b></p> <p><b>(a)</b> If used for the purposes of an urban home or as both an urban home and a place to exercise a calling or business, the homestead of a family or a single, adult person, not otherwise entitled to a homestead, shall consist of not more than 10 acres of land which may be in one or more contiguous lots, together with any improvements thereon.</p> <p><b>(b)</b> If used for the purposes of a rural home, the homestead shall consist of:</p> <p><b>(1)</b> for a family, not more than 200 acres, which may be in one or</p>	<p>100%</p> <p>(not included in the aggregate limitations)</p>

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		more parcels, with the improvements thereon; or <b>(2)</b> for a single, adult person, not otherwise entitled to a homestead, not more than 100 acres, which may be in one or more parcels, with the improvements thereon.	
<b>None</b>	N/A	<b>§ 41.001(c) – Interests In Land Exempt From Seizure</b>  The homestead claimant’s proceeds of a sale of a homestead are not subject to seizure for a creditor’s claim for six months after the date of sale.	100% (not included in the aggregate limitations)
<b>§ 522(d)(2) - Exemptions</b>  Motor Vehicle: The debtor=s interest, not to exceed \$5,025* in value, in one motor vehicle.	\$5,025 single filing  \$10,050 for joint filers and one additional vehicle	<b>§ 42.001(a) – Personal Property Exemption</b>  (a) Personal property, as described in Section 42.002, is exempt from garnishment, attachment, execution, or other seizure if: <b>(1)</b> the property is provided for a family and has an aggregate fair market value of not more than \$100,000, exclusive of the amount of any liens, security interests, or other charges encumbering the property; or <b>(2)</b> the property is owned by a single adult, who is not a member of a family, and has an aggregate fair market value of not more than \$50,000, exclusive of the amount of any liens, security interests, or other charges encumbering the	\$50,000 for single filing,  \$100,000 for joint filing

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		<p>property.</p> <p><b>§ 42.002(a)(9) – Personal Property</b></p> <p>A two-wheeled, three-wheeled, or four-wheeled motor vehicle for each member of a family or single adult who holds a driver's license or who does not hold a driver's license but who relies on another person to operate the vehicle for the benefit of the nonlicensed person.</p>	
<p><b>§ 522(d)(3) - Exemptions</b></p> <p>Household Furnishings: The debtor=s interest, not to exceed \$800* in value in any particular item or \$16,800* in aggregate value, in household furnishings, household goods, wearing apparel, appliances, papers, animals, crops, or musical instruments, that are held for the personal, family, or household use of the debtor or a dependent of the debtor.</p>	<p>\$800 max per item or \$16,850 single filing</p> <p>\$33,700 joint filing</p>	<p><b>§ 42.001(a) – Personal Property Exemption</b></p> <p>(a) Personal property, as described in Section 42.002, is exempt from garnishment, attachment, execution, or other seizure if:</p> <p>(1) the property is provided for a family and has an aggregate fair market value of not more than \$100,000, exclusive of the amount of any liens, security interests, or other charges encumbering the property; or</p> <p>(2) the property is owned by a single adult, who is not a member of a family, and has an aggregate fair market value of not more than \$50,000, exclusive of the amount of any liens, security interests, or other charges encumbering the property.</p>	<p>\$50,000 for single filing,</p> <p>\$100,000 for joint filing</p>

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		<p><b>§ 42.002(a)(1) – Personal Property</b></p> <p>(a) The following personal property is exempt under Section 42.001(a):</p> <p>(1) home furnishings, including family heirlooms</p>	
<p><b>§ 522(d)(4) - Exemptions</b></p> <p>Jewelry: The debtor=s aggregate interest not to exceed \$2,125* in value, in jewelry held primarily for the personal, family, or household use of the debtor or dependent of the debtor.</p>	<p>\$2,125 single filing</p> <p>\$4,250 joint filing</p>	<p><b>§ 42.001(a) – Personal Property Exemption</b></p> <p>(a) Personal property, as described in Section 42.002, is exempt from garnishment, attachment, execution, or other seizure if:</p> <p>(1) the property is provided for a family and has an aggregate fair market value of not more than \$100,000, exclusive of the amount of any liens, security interests, or other charges encumbering the property; or</p> <p>(2) the property is owned by a single adult, who is not a member of a family, and has an aggregate fair market value of not more than \$50,000, exclusive of the amount of any liens, security interests, or other charges encumbering the property.</p> <p><b>§ 42.002(a)(6) – Personal Property</b></p> <p>Jewelry not to exceed 25 percent of the aggregate limitations</p>	<p>\$50,000 for single filing,</p> <p>\$100,000 for joint filing</p>

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		prescribed by Section 42.001(a);	
<b>§ 522(d)(5) - Exemptions</b>		<b>None</b>	
<p>Wild Card (Any Property):</p> <p>The debtor=s aggregate interest in any property, not to exceed in value \$1,250* plus up to \$11,850* of any unused amount of the exemption provided under §522(d)(1) [the homestead provision].</p>	<p>\$1,675 plus up to \$15,800 of any unused portion of § 522(d)(1)</p> <p>single filing (\$17,475)</p> <p>\$34,950 joint filing</p>		N/A
<b>§ 522(d)(6) - Exemptions</b>		<b>§42.001(a) – Personal Property Exemption</b>	
<p>Tools of The Trade: The debtors= aggregate interest, not to exceed \$3,175* in value, in any implements, professional papers, or tools, of the trade of the debtor or the trade of a dependent of the debtor.</p>	<p>\$3,175 single filing</p> <p>\$6,350 joint filing</p>	<p><b>(a)</b> Personal property, as described in Section 42.002, is exempt from garnishment, attachment, execution, or other seizure if:</p> <p><b>(1)</b> the property is provided for a family and has an aggregate fair market value of not more than \$100,000, exclusive of the amount of any liens, security interests, or other charges encumbering the property; or</p> <p><b>(2)</b> the property is owned by a single adult, who is not a member of a family, and has an aggregate fair market value of not more than \$50,000, exclusive of the amount of any liens, security interests, or other charges encumbering the property.</p>	<p>\$50,000 for single filing,</p> <p>\$100,000 for joint filing</p>

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		<b>§ 42.002(a)(4) – Personal Property</b>  Tools, equipment, books, and apparatus, including boats and motor vehicles used in a trade or profession.	
<b>§ 522(d)(7) - Exemptions</b>  Unmatured Life Insurance: 100% of any unmaturred life insurance contract owned by the debtor, other than a credit life insurance contract.	100%	None	N/A
<b>§ 522(d)(8) - Exemptions</b>  Cash Value of Life Insurance: The debtor=s aggregate interest, not to exceed in value \$16,850* less any amount of property of the estate transferred in the manner specified in 542(d) of this title, in any accrued dividend or interest under, or loan value of , any unmaturred life insurance contract owned by the debtor under which the insured is the debtor or an individual of whom the debtor is a dependent.	\$16,850 single filing  \$33,700 joint filing	<b>V.T.C.A. § 1108.051. - Exemptions for Certain Insurance and Annuity Benefits</b>  <b>(a)</b> Except as provided by Section 1108.053, this section applies to any benefits, including the cash value and proceeds of an insurance policy, to be provided to an insured or beneficiary under: <b>(1)</b> an insurance policy or annuity contract issued by a life, health, or accident insurance company, including a mutual company or fraternal benefit society; or <b>(2)</b> an annuity or benefit plan used by an employer or individual. <b>(b)</b> Notwithstanding any other provision of this code, insurance or annuity benefits described by Subsection (a):	100%

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		<p>(1) inure exclusively to the benefit of the person for whose use and benefit the insurance or annuity is designated in the policy or contract; and</p> <p>(2) are fully exempt from:</p> <p>(A) garnishment, attachment, execution, or other seizure;</p> <p>(B) seizure, appropriation, or application by any legal or equitable process or by operation of law to pay a debt or other liability of an insured or of a beneficiary, either before or after the benefits are provided; and</p> <p>(C) a demand in a bankruptcy proceeding of the insured or beneficiary.</p>	
<p><b>§ 522(d)(9) - Exemptions</b></p> <p>Health Aids: 100% of professionally prescribed health aids for the debtor or a dependent of a debtor.</p>	100%	<p><b>§ 42.001(b)(2) – Personal Property Exemption</b></p> <p>Professionally prescribed health aids of a debtor or dependent of a debtor</p>	100% (not included in the aggregate limitations)
<p><b>§ 522(d)(10) - Exemptions</b></p> <p>Social Security, Unemployment Compensation, Public Assistance: 100% of the debtor=s right to receive-</p> <p>(a) a social security benefit, unemployment compensation, or a local public assistance benefit;</p> <p>(b) a veteran=s benefit;</p>	100%	<p><b>§ 42.001(b)(3) – Personal Property Exemption</b></p> <p>Alimony, support, or separate maintenance received or to be received by the debtor for the support of the debtor or dependent of the debtor.</p>	100% (not included in the aggregate limitations)

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<p>(c) a disability, illness, or unemployment benefit</p> <p>(d) alimony, support, or separate maintenance, to the extent reasonably necessary for the support of the debtor and any dependent of the debtor</p> <p>(e) a payment under a stock bonus, pension, profit-sharing, annuity, or similar plan or contract on account of illness, disability, death, age, or length of service, to the extent reasonably necessary for the support of the debtor and any dependent of the debtor, unless -</p> <p style="padding-left: 40px;">(i) such plan or contract was established by or under the auspices of an insider that employed the debtor at the time the debtor=s rights under such plan or contract arose;</p> <p style="padding-left: 40px;">(ii) such payment is on account of age or length of service; and</p> <p style="padding-left: 40px;">(iii) such plan or contract does not qualify under section 401(a), 403(a), 403(b), or 408 of the Internal Revenue Code of 1986.</p>		<p><b>V.T.C.A., Government Code § 811.005 - Exemption From Execution</b></p> <p>All retirement annuity payments, optional benefit payments, member contributions, money in the various retirement system funds, and rights accrued or accruing under this subtitle to any person are exempt from garnishment, attachment, state and local taxation, levies, sales, and any other process, and are unassignable except as provided by Section 813.103.</p>	100%
<p><b>§ 522(d)(11) - Exemptions</b></p> <p>Reward Under Crime Victim=s Reparation: 100% of a debtor=s right to receive, or property that is traceable toB</p> <p>(a) an award under a crime victim=s</p>	100%	<p><b>Vernon's Ann. Texas C.C.P. Art. 56.49 - Exemption; Assignability</b></p> <p>(a) An award is not subject to execution, attachment, garnishment, or other process, except that an award is not exempt from a claim of a creditor to the extent that the creditor provided</p>	100%

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<p>reparation law;</p> <p><b>(b)</b> a payment on account the wrongful death of an individual of whom the debtor was a dependent, to the extent reasonably necessary for the support of the debtor and any dependent of the debtor;</p> <p><b>(c)</b> a payment under a life insurance contract that insured the life of an individual of whom the debtor was a dependent on the date of such individual=s death, to the extent reasonably necessary for the support of the debtor and any dependent of the debtor.</p> <p><b>(d)</b> a payment, not to exceed \$31,575*, on account of personal bodily injury, not including pain and suffering or compensation for actual pecuniary loss, of the debtor or an individual of whom the debtor is a dependent; or</p> <p><b>(e)</b> a payment in compensation of loss of future earnings of the debtor or an individual of whom the debtor is or was a dependent, to the extent reasonably necessary for the support of the debtor and any dependent of the debtor.</p>		<p>products, services, or accommodations, the costs of which are included in the award.</p> <p><b>(b)</b> An assignment or agreement to assign a right to benefits for loss accruing in the future is unenforceable except:</p> <p><b>(1)</b> an assignment of a right to benefits for loss of earnings is enforceable to secure payment of alimony, maintenance, or child support; and</p> <p><b>(2)</b> an assignment of a right to benefits is enforceable to the extent that the benefits are for the cost of products, services, or accommodations:</p> <p><b>(A)</b> made necessary by the injury or death on which the claim is based; and</p> <p><b>(B)</b> provided or to be provided by the assignee.</p>	
<p><b>§ 522(d)(12) - Exemptions</b></p> <p>Retirement Funds : 100% of retirement funds to the extent that those funds are in a fund or account that is exempt from taxation under the</p>	<p>100%</p>	<p><b>§ 42.0021(a) – Additional Exemption For Certain Savings Plans</b></p> <p><b>(a)</b> In addition to the exemption prescribed by Section 42.001, a person's right to the assets held in or to receive payments, whether</p>	<p>100% (not included in the aggregate limitations)</p>

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I.R.S. code.		vested or not, under any stock bonus, pension, annuity, deferred compensation, profit-sharing, or similar plan, including a retirement plan for self-employed individuals, or a simplified employee pension plan, an individual retirement account or individual retirement annuity, including an inherited individual retirement account, individual retirement annuity, Roth IRA, or inherited Roth IRA, or a health savings account, and under any annuity or similar contract purchased with assets distributed from that type of plan or account, is exempt from attachment, execution, and seizure for the satisfaction of debts to the extent the plan, contract, annuity, or account is exempt from federal income tax, or to the extent federal income tax on the person's interest is deferred until actual payment of benefits to the person under Section 223, 401(a), 403(a), 403(b), 408(a), 408A, 457(b), or 501(a), Internal Revenue Code of 1986, including a government plan or church plan described by Section 414(d) or (e), Internal Revenue Code of 1986.	

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		<b>Vernon's Ann. Texas Civ. St. Art. 6243e - Texas Local Fire Fighters Retirement Act</b>  <b>Sec. 5.</b> All amounts in a trust fund of a retirement system subject to this Act and all rights accrued or accruing under this Act to any person are exempt from garnishment, attachment, execution, state and municipal taxation, sale, levy, and any other process and are unassignable.	100%
<b>§ 522(g) - Exemptions</b>  Notwithstanding sections 550 and 551 of this title, the debtor may exempt under subsection (b) of this section property that the trustee recovers under section 510(c)(2), 542, 543, 550, 551, or 553 of this title, to the extent that the debtor could have exempted such property under subsection (b) of this section if such property had not been transferred, if-- <b>(1)(A)</b> such transfer was not a voluntary transfer of such property by the debtor; and <b>(B)</b> the debtor did not conceal such property; or <b>(2)</b> the debtor could have avoided such transfer under subsection (f)(1)(B) of this section.	"... to the extent that the debtor could have exempted such property under subsection (b) of this section. . ."	None	N/A

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<p><b>§ 522(l) - Exemptions</b></p> <p>The Debtor shall file a list of property that the debtor claims as exempt under Section 522(b). Unless a party in interest objects, the exemptions are allowed.</p> <p><b>B.R. 4003(b)</b></p> <p>(1) Except as provided in paragraphs (2) and (3), a party in interest may file an objection to the list of property claimed as exempt within 30 days after the meeting of creditors held under § 341(a) is concluded or within 30 days after any amendment to the list or supplemental schedules is filed, whichever is later. The court may, for cause, extend the time for filing objections if, before the time to object expires, a party in interest files a request for an extension.</p> <p>(2) The trustee may file an objection to a claim of exemption at any time prior to one year after the closing of the case if the debtor fraudulently asserted the claim of exemption. The trustee shall deliver or mail the objection to the debtor and the debtor's attorney, and to any person filing the list of exempt property and that person's attorney.</p> <p>(3) An objection to a claim of exemption based on § 522(q) shall be filed before the closing of the case. If an exemption is first claimed after a case is reopened, an objection shall be</p>	N/A	None	N/A
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filed before the reopened case is closed.			
<b>§522(m) - Exemptions</b>  Subject to the limitation in (b), this section shall apply separately with respect to each debtor in a joint case.	N/A	None	N/A
<b>§522(n) - Exemptions</b>  For assets in individual retirement accounts described in section 408 or 408A of the Internal Revenue Code of 1986, other than a simplified employee pension under section 408(k) of such Code or a simple retirement account under section 408(p) of such Code, the aggregate value of such assets exempted under this section, without regard to amounts attributable to rollover contributions under section 402(c), 402(e)(6), 403(a)(4), 403(a)(5), and 403(b)(8) of the Internal Revenue Code of 1986, and earnings thereon, shall not exceed \$1,711,975* in a case filed by a debtor who is an individual, except that such amount may be increased if the interests of justice so require.	\$1,711,975		

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<p><b>§522(o) - Exemptions</b></p> <p>For purposes of subsection (b)(3)(A), and notwithstanding subsection (a), the value of an interest in--</p> <p>(1) real or personal property that the debtor or a dependent of the debtor uses as a residence;</p> <p>(2) a cooperative that owns property that the debtor or a dependent of the debtor uses as a residence;</p> <p>(3) a burial plot for the debtor or a dependent of the debtor; or</p> <p>(4) real or personal property that the debtor or a dependent of the debtor claims as a homestead;</p> <p>shall be reduced to the extent that such value is attributable to any portion of any property that the debtor disposed of in the 10-year period ending on the date of the filing of the petition with the intent to hinder, delay, or defraud a creditor and that the debtor could not exempt, or that portion that the debtor could not exempt, under subsection (b), if on such date the debtor had held the property so disposed of.</p>	N/A	None	N/A
<p><b>§522(p) – Exemptions</b></p> <p>(p)(1) Except as provided in paragraph (2) of this subsection and sections 544 and 548, as a result of electing under subsection (b)(3)(A) to exempt property under State or local law, a debtor may not exempt any amount of interest that was acquired</p>	N/A	None	N/A

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by the debtor during the 1215-day period preceding the date of the filing of the petition that exceeds in the aggregate \$170,350* in value in-- (A) real or personal property that the debtor or a dependent of the debtor uses as a residence; (B) a cooperative that owns property that the debtor or a dependent of the debtor uses as a residence; (C) a burial plot for the debtor or a dependent of the debtor; or (D) real or personal property that the debtor or dependent of the debtor claims as a homestead.			
<b>§522(q) - Exemptions</b>  (q)(1) As a result of electing under subsection (b)(3)(A) to exempt property under State or local law, a debtor may not exempt any amount of an interest in property described in subparagraphs (A), (B), (C), and (D) of subsection (p)(1) which exceeds in the aggregate \$170,350* if-- (A) the court determines, after notice and a hearing, that the debtor has been convicted of a felony (as defined in section 3156 of title 18), which under the circumstances, demonstrates that the filing of the case was an abuse of the provisions of this title; or (B) the debtor owes a debt arising from-- (i) any violation of the Federal securities laws (as defined in section 3(a)(47) of the Securities Exchange Act of 1934), any State securities	\$170,350	None	N/A

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<p>laws, or any regulation or order issued under Federal securities laws or State securities laws;</p> <p><b>(ii)</b> fraud, deceit, or manipulation in a fiduciary capacity or in connection with the purchase or sale of any security registered under section 12 or 15(d) of the Securities Exchange Act of 1934 or under section 6 of the Securities Act of 1933;</p> <p><b>(iii)</b> any civil remedy under section 1964 of title 18; or</p> <p><b>(iv)</b> any criminal act, intentional tort, or willful or reckless misconduct that caused serious physical injury or death to another individual in the preceding 5 years.</p> <p><b>(2)</b> Paragraph (1) shall not apply to the extent the amount of an interest in property described in subparagraphs (A), (B), (C), and (D) of subsection (p)(1) is reasonably necessary for the support of the debtor and any dependent of the debtor.</p>			
None	N/A	<p><b>§ 42.002(a) – Personal Property</b></p> <p>The following personal property is exempt under Section 42.001(a):</p> <p>...</p> <p><b>(2)</b> provisions for consumption;</p> <p><b>(3)</b> farming or ranching vehicles and implements;</p> <p>...</p> <p><b>(5)</b> wearing apparel;</p> <p>...</p> <p><b>(7)</b> two firearms;</p> <p><b>(8)</b> athletic and sporting</p>	<p>\$50,000 for single filing,</p> <p>\$100,000 for joint filing</p>

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		equipment, including bicycles; ... (10) the following animals and forage on hand for their consumption: (A) two horses, mules, or donkeys and a saddle, blanket, and bridle for each; (B) 12 head of cattle; (C) 60 head of other types of livestock; and (D) 120 fowl; and (11) household pets	
None	N/A	<b>§ 42.001(b)(1) – Personal Property Exemption</b>  Current wages for personal services, except for the enforcement of court-ordered child support payments.	100% (not included in the aggregate limitations)
None	N/A	<b>§ 42.001(b)(4) – Personal Property Exemption</b>  A religious bible or other book containing sacred writings of a religion that is seized by a creditor other than a lessor of real property who is exercising the lessor's contractual or statutory right to seize personal property after a tenant breaches a lease agreement for or abandons the real property.	100% (not included in the aggregate limitations)

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None	N/A	<b>§ 42.001(d) – Personal Property Exemption</b>  Unpaid commissions for personal services not to exceed 25 percent of the aggregate limitations prescribed by Subsection (a) are exempt from seizure and are included in the aggregate.	100%  (not included in the aggregate limitations)
None	N/A	<b>§ 42.0021(c) – Additional Exemptions For Certain Savings Plans</b>  (c) Amounts distributed from a plan, annuity, account, or contract entitled to an exemption under Subsection (a) are not subject to seizure for a creditor's claim for 60 days after the date of distribution if the amounts qualify as a nontaxable rollover contribution under Subsection (b).	100%  (not included in the aggregate limitations)
None	N/A	<b>§ 42.0022(a)-Exemption For College Savings Plans</b>  (a) In addition to the exemption prescribed by Section 42.001, a person's right to the assets held in or to receive payments or benefits under any of the following is exempt from attachment, execution, and seizure for the satisfaction of debts: <b>(1)</b> any fund or plan established under Subchapter F, Chapter 54, Education Code, including the	100%  (not included in the aggregate limitations)

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		person's interest in a prepaid tuition contract; <b>(2)</b> any fund or plan established under Subchapter G, Chapter 54, Education Code, including the person's interest in a savings trust account; or <b>(3)</b> any qualified tuition program of any state that meets the requirements of Section 529, Internal Revenue Code of 1986, as amended.	

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\* Dollar amount as adjusted by the Judicial Conference of the United States. See Adjustment of Dollar Amounts notes set out under this section and 11 U.S.C.A. § 104