Count Subsets with Sum K

We are given an array 'ARR' with N positive integers and an integer K. We need to find the number of subsets whose sum is equal to K. Example:

Arr 1 2 2 3 K=3

We can have the following unique subsets with target Sum of 3

[1,2] [1,2] [3]
Arr[0] Arr[1] Arr[0] Arr[2] Arr[3]

Total Count of subsets: 3