## Income

### Income Limits and Credit Amount

<table>
<thead>
<tr>
<th>Children</th>
<th>Single</th>
<th>Married</th>
<th>EITC up to:</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td>$17,640</td>
<td>$24,210</td>
<td>$600</td>
</tr>
<tr>
<td>1</td>
<td>$46,560</td>
<td>$53,120</td>
<td>$3,995</td>
</tr>
<tr>
<td>2</td>
<td>$52,918</td>
<td>$59,478</td>
<td>$6,604</td>
</tr>
<tr>
<td>3 or more</td>
<td>$56,838</td>
<td>$63,398</td>
<td>$7,430</td>
</tr>
</tbody>
</table>

- Must earn more than $2,500
- Credit up to $2,000 per child (up to $1,600 is refundable)
- Investment income – no limits

### Investment income — less than $11,000

### Sources of income

- Wages, salary, tips, employer-based disability, self-employment earnings, military combat pay, union strike benefits

### Taxpayer ID Number

- Valid Social Security number (SSN) that permits work in the U.S. for tax filer, spouse, and children. **(Exception:** workers with an SSN can claim the EITC for workers without children if their child doesn’t have an SSN.)

- Valid Social Security number (SSN) or Individual Taxpayer Identification Number (ITIN) for tax filer and spouse.

- Children must have an SSN.

### Filing Status

- Cannot be Married Filing Separately. **(Exception:** Someone who files taxes as Married Filing Separately may still be eligible for the EITC if they can claim a qualifying child, and meet one of the following: 1. Do not live with their spouse during the last 6 months of the taxable year or 2. Have a separation agreement (not a divorce decree) with the spouse and don’t live in the same house at the end of the year.)

- Any

### Age Requirement

- Must be between 25 and 64 years of age (workers without children) Any

### Child Qualifications (workers with children)

#### Relationship

- Son, daughter, grandchild, stepchild or adopted child
- Younger sibling, step-sibling, half-sibling, or their descendant
- Foster child placed with the worker by a government or placement agency

#### Residency

- Must live with the worker in the U.S. for more than half the year

- Must live with the worker in the U.S. for more than half the year. **(Exception:** A non-custodial parent who is permitted by a divorce or separation agreement to claim the child as a dependent)

#### Age of Child

- Under 19, under 24 if a full-time student, or any age if totally and permanently disabled

- Under 17

#### Dependency

- A child claimed for the EITC is generally considered a dependent for tax filing purposes. **(Exception:** 1) the child provides more than half of their own support or 2) the dependent claim is released to the non-custodial parent. In these cases, workers can claim the child for the EITC even though they are not considered their dependent.

- Children claimed must be considered a dependent for tax filing purposes

#### Tax Forms

- Form 1040 and Schedule EIC (workers with children)

- Form 1040 and Schedule 8812 “Additional Child Tax Credit”