



## State of New Jersey

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# Notice to Employers

## You Must Identify and Notify New Jersey Employees Who May Qualify for the Earned Income Tax Credit

All employers must give written notice to employees who are potentially eligible for both the [federal](#) and [New Jersey Earned Income Tax Credits](#) (EITC).

You are required to give those employees this [document](#) between January 1 and February 15 along with Form W-2, Wage and Tax Statement.

You must notify only employees who you know, or reasonably believe, may be eligible for the federal credit based on the employee's prior year wages. Eligibility for the federal EITC is based on an employee's:

- Earned income;
- Adjusted gross income;
- Filing status; and
- Number of qualifying children who are part of the household (if any).

For Tax Year 2020, the employee must have earned income (wages, self-employment income), and their adjusted gross income must be less than:

- \$50,954 (or \$56,844 if married filing jointly) with three or more qualifying dependent children;
- \$47,440 (or \$53,330 if married filing jointly) with two qualifying children;
- \$41,756 (or \$47,646 if married filing jointly) with one qualifying child; and
- \$15,820 (or \$21,710 if married filing jointly) with no qualifying children.

**Based on the income limits above, it is reasonable to expect that any employee whose 2020 wages were \$56,844 or less may be eligible for the 2020 federal Earned Income Tax Credit.**