



STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO BOX 269
TRENTON, NJ 08695-0269

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 potentially eligible employees of the availability of both the federal and New Jersey Earned Income Tax Credits (EITC).

You are required to distribute this notification to your employees between January 1 and February 15 of each year to coincide with your distribution of Form W-2, Wage and Tax Statement. The written notification must use the [statement](#) developed by the State Treasurer.

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, the employee's filing status, and the number of qualifying children who are part of the employee's household (if any).

For Tax Year 2018, the employee must have earned income (wages, net profits from business) and his or her adjusted gross income must be less than:

- \$49,194 (\$54,884 if married filing jointly) with three or more qualifying children;
- \$45,802 (\$51,492 if married filing jointly) with two qualifying children;
- \$40,320 (\$46,010 if married filing jointly) with one qualifying child; and
- \$15,270 (\$20,950 if married filing jointly) with no qualifying children.

Based on the above, it is reasonable to expect that any employee whose 2018 wages were \$54,884 or less may be potentially eligible for the 2018 federal Earned Income Tax Credit. You are required to provide only these employees with the written notification.