



## 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 may be eligible for the federal and/or New Jersey Earned Income Tax Credits (EITC).

Between January 1 and February 15, you are required to give those employees the document listed in the following link. Provide the document with the Form W-2, Wage and Tax Statement that you issue your employees: [nj.gov/treasury/taxation/pdf/eitcstatement.pdf](https://nj.gov/treasury/taxation/pdf/eitcstatement.pdf)

You must notify employees, ages 18 and over, whom you know or reasonably believe may be eligible for the federal credit and/or NJEITC, based on each employee's prior year wages.

For 2024, an employee must have earned income (wages, self-employment income), and their adjusted gross income must be less than:

- \$59,899 (or \$66,819 if married filing jointly) with three or more qualifying dependent children;
- \$55,768 (or \$62,688 if married filing jointly) with two qualifying children;
- \$49,084 (or \$56,004 if married filing jointly) with one qualifying child; and
- \$18,591 (or \$25,511 if married filing jointly) with no qualifying children.

**Based on the income limits above, it is reasonable to assume that any employee whose 2024 wages were \$66,819 or less may be eligible for the 2024 Earned Income Tax Credits.**