



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
P. O. Box 269
TRENTON, NEW JERSEY 08695-0269

PHILIP D. MURPHY
Governor

ELIZABETH MAHER MUOIO
State Treasurer

SHEILA Y. OLIVER
Lt. Governor

JOHN J. FICARA
Acting Director

TELEPHONE (609) 943-5000

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 the document listed in the following link between January 1 and February 15 along with Form W-2, Wage and Tax Statement: www.state.nj.us/treasury/taxation/pdf/eitcstatement.pdf

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

For Tax Year 2021, the employee must have earned income (wages, self-employment income), and their adjusted gross income must be less than:

- \$51,464 (or \$57,414 if married filing jointly) with three or more qualifying dependent children;
- \$47,915 (or \$53,865 if married filing jointly) with two qualifying children;
- \$42,158 (or \$48,108 if married filing jointly) with one qualifying child; and
- \$21,430 (or \$27,380 if married filing jointly) with no qualifying children.

Based on the income limits above, it is reasonable to expect that any employee whose 2021 wages were \$57,414 or less may be eligible for the 2021 federal Earned Income Tax Credit.