



## 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 based on each employee's prior year wages, may be eligible for the federal credit and/or NJEITC.

For 2022, an employee must have earned income (wages, self-employment income), and their adjusted gross income must be less than:

- \$53,057 (or \$59,187 if married filing jointly) with three or more qualifying dependent children;
- \$49,399 (or \$55,529 if married filing jointly) with two qualifying children;
- \$43,492 (or \$49,622 if married filing jointly) with one qualifying child; and
- \$16,480 (or \$22,610 if married filing jointly) with no qualifying children.

**Based on the income limits above, it is reasonable to assume that any employee whose 2022 wages were \$59,187 or less is eligible for the 2022 Earned Income Tax Credits.**